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NOTICES 1955-1959

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OFFICE OF THE COMPTROLLER

RESCINDED COMPTROLLER NOTICES
1955 to 1959

The Comptroller issuances contained in this book are considered of an intelligence nature within the definition of Group 1 under Executive Order 10964 and is excluded from automatic downgrading or declassification. (See [REDACTED] Revised, 20 April 1962)

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GROUP 1
Excluded from automatic
downgrading and
declassification

DOC	1	REV DATE	19-3-81	BY	006199
ORIG COMP		PAGE	38	TYPE	11
ORIG CLASS	5	PAGES	236	REV CLASS	C
JUST	22	NEXT REV	2011	AUTH:	HR 78-2



Rescinded by CN # 6-60

31 December 1959

COMPTROLLER NOTICE NO. 17-59

SUBJECT : General - Training

Specific - Principles and Processes of Government
Budgeting

1. DESCRIPTION

The in-service course in Principles and Processes of Government Budgeting is being repeated by the Office of the Comptroller. This course covers the basic approach to the principles involved in the current U. S. Government budget system, executive-legislative relationships, and economic-political relationships. All three major budget processes (preparation, approval, and execution) will be explained. Enrollment is open to those wanting a non-technical background to the budgetary function. Budgeting is a major tool of management, and a better understanding of the budgetary function should help those persons engaged in program and support activities to improve their performance.

2. SCHEDULE

The schedule is 12 January to 11 February 1960, Tuesdays and Thursdays, 1:00 P.M. to 3:00 P.M.; ten two-hour classes. The location will be Room 2027 R&S Building.

3. APPLICATION

This indoctrination course will be limited to non-SF career service employees. A technical version of the same course will be announced later for SF career service employees. Applications should be submitted on Form 73 in an original and one copy for each nominee by 7 January 1960. Forms 73 previously submitted, where the students could not be admitted to the previous runnings, are on file and will be given priority. Offices will be called to confirm that the nominees are still available. Applications and questions should be directed to the Comptroller Training Officer, Mr. [REDACTED] 1039 Alcott Hall, extension 4454.

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[REDACTED]
E. R. SAUNDERS
Comptroller

S E C R E T

Rescinded by PN # 5-60

10 November 1959

COMPTROLLER NOTICE NO. 16-59

SUBJECT : General - Control of Costs From Indirect Obligations

Specific - Designation of Allotment to be Charged With Direct Costs Authorized by Requisitions for Property, Printing Services, and Books and Publications

REFERENCE : Financial Management Improvement Instruction No. 4

1. The purpose of this Notice is to clarify for allottees the use of the cost authorization accounts which were established for recording indirect costs as outlined in reference.
2. The assignment of confidential funds indicators to the cost accounts was made solely for administrative reasons and was in no way intended to signify the use or non-use of confidential funds in the procurement of services or materiel requisitioned. The cost authorization number is to be used only to identify the cost account against which the cost of the services and/or materiel requisitioned should be recorded. It cannot be used to charge any authorized direct costs, such as transportation, which should be separately obligated by the requisitioning allottee under the appropriate vouchered funds or confidential funds allotment.
3. Therefore, allottees, in addition to identifying the proper cost authorization account on each requisition for property, printing services, or books and publications, shall indicate the proper vouchered or confidential funds allotment to be charged with any related direct costs authorized.


Deputy Comptroller

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S E C R E T

Rescinded by C.N.# 6-60

4 November 1959

COMPTROLLER NOTICE NO. 15-59

SUBJECT: General - Training

Specific - Fifth Comptroller Conference on
Financial Management

1. The semi-annual Agency conference on financial management will be conducted by the Office of the Comptroller at [REDACTED] on Thursday and Friday, 19 and 20 November 1959.

2. An instructive and interesting agenda has been prepared on various concepts of financial management dealing with procurement planning and funding, financial coding and reporting, and other related and special subjects. Special groups of conferees will be arranged for discussion of these subjects as they relate to the problems or procedures in their components.

3. Chiefs of major components are requested to nominate one senior budget and fiscal representative to participate in the conference. The names of those selected should be submitted to the Comptroller Training Officer, Room 1039 Alcott Hall, extension 4454, on or before 9 November 1959. In this connection, please use the attached form to nominate the representative selected, to furnish the badge number of each individual nominated and to indicate whether billeting at the facility is desired for Thursday night, 19 November, and the number of meals which each individual will partake of at the Center.

4. Each confirmed nominee shall be advised of his acceptance by the Comptroller to attend the conference and shall be furnished with instructions relating to security and travel. Each conferee shall make his own arrangements for travel to and from the site, which shall be subject to the provisions of Comptroller Instruction No. 80. Due to the limited area available for parking, and to hold the cost of the conference to the absolute minimum, pooling of transportation is required.

[REDACTED]
E. R. SAUNDERS
Comptroller

ATTACHMENT:

CONFIDENTIAL
(When filled in)

Nomination for Comptroller Conference on 19 and 20 November 1959

Name _____	Mr. Miss Mrs.	Agency Badge No. _____
Title or Position _____		Office of Assignment _____

Circle meals desired: Thursday - lunch dinner. Friday - breakfast lunch

Remaining overnight Thursday: Circle Yes No

Return to [REDACTED] Comptroller Training Officer, 1039 Alcott prior to 9 Nov.

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5 October 1959

Rescinded by CN #6-60

BUDGET	-	40
FINANCE	-	41
FISCAL	-	40
ICAD	-	9
MRD	-	37
FAS	-	40
TAS	-	41
BF OFFICERS	-	12

COMPTROLLER NOTICE NO. 14-59

SUBJECT: General - Training

Specific - Comptroller Course on Theory of Budgetary
Techniques

1. Course Description

The Agency in-service course in Theory of Budgetary Techniques will again be sponsored by the Office of the Comptroller. The theories of various approaches that can be used in determining and controlling the amount of funds and other resources required to conduct office programs will be presented mainly in lectures. The content of the course is aimed primarily at the budget officer or administrative officer level. Prior knowledge or experience in budgetary formulation and execution is a requisite for enrollment. The goal of the course is to give students general guides that may be used in the solution of advanced problems and in the development of component internal budgetary systems. Students may submit specific problems for seminar discussion. This course is part of the Financial Management Improvement Program developed by the Agency in conformance with Public Law 863. The Office of Training has approved this course for credit under Regulation [REDACTED]

2. Schedule

The schedule is from 9 November to 14 December 1959, Mondays and Wednesdays, 1:00 P. M. to 3:00 P. M.; ten two-hour classes. Classes will be held in Room 2202 Alcott Hall. There will be no class on 11 November 1959.

3. Registration

Applications should be submitted by 26 October 1959 with an original and one copy on Form 73 for each employee nominated.

Both SF and non-SF career service employees are eligible. Forms 73 previously submitted for this course under the former title of "Techniques in the Development of Budget Estimates" are on file. Prior nominees who did not attend the course earlier will be given preference for registration this time; the Comptroller Training Officer will telephone the requesting officials to confirm that prior nominees are still available. Applications and questions should be directed to Mr. [REDACTED], Room 1039 Alcott Hall, extension 4454.

STATINTL

[REDACTED]
E. R. SAUNDERS
Comptroller

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S E C R E T

18 September 1959

Rescinded by CN # 680

BUDGET	-	39
FINANCE	-	40
FISCAL	-	39
ICAD	-	8
MRD	-	36
FAS	-	39
TAS	-	40

COMPTROLLER NOTICE NO. 13-59

SUBJECT: General - Announcement of Temporary
Personnel Assignments

Specific - Temporary Personnel Designations
in Budget Division

1. During the temporary absence of [REDACTED] 25X1A
Chief, Budget Division, from 11 September 1959 to about
15 December 1959, [REDACTED] is designated Acting Chief, 25X1A
Budget Division.

2. During the same period, [REDACTED] is designated 25X1A
Acting Deputy Chief, Budget Division, and [REDACTED] 25X1A
is designated Acting Chief, Analysis Branch No. 1, Budget
Division.

[REDACTED] 25X1A

E. R. SAUNDERS
Comptroller

3 September 1959

FINANCE - 39
FISCAL - 38
BUDGET - 38
ICAD - 7
MRD - 35
FAS - 38
TAS - 39

COMPTROLLER NOTICE NO. 12-59

Distribution - All Supervisors

SUBJECT: General - Employee Suggestions

Specific - Greater Participation in the Employees
Suggestion Awards Program

1. PURPOSE

The purpose of this notice is to encourage a greater participation on the part of personnel of the Office of the Comptroller in the Agency's incentive awards by requesting that the supervisors give greater emphasis to employees' submissions of worthwhile suggestions.

2. GENERAL

- a. All good suggestions and ideas which could improve the Agency's operations do not necessarily come from administrators or supervisors. The worker at the desk frequently comes up with favorable ideas that can mean better operations and sometimes at less cost.
- b. Supervisors should never fail to recognize that suggestions from workers can be of value, that such suggestions indicate enthusiasm and interest in the job. Refusal to even consider an offered idea can be most discouraging to an employee. Supervisors can encourage their employees to submit suggestions from which the Agency might benefit by means of the points outlined in the following paragraphs:
 - (1) Stimulate thinking about the job by making employees feel they are truly members of a highly important team. Avoid any indication that things are all right the way they are regardless of how well things might appear to be running and confess from time to time that there may be better ways to do things. Ask for ideas. If employees know that a supervisor will respect their thinking, they will keep trying to deliver. Every worker should be encouraged to make suggestions after he is reassured that the supervisor

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is genuinely interested in new ideas; the form in which ideas are initially submitted is immaterial--what really counts is the idea; all ideas will be considered promptly and impartially--not left to wither through neglect; every idea found practicable will be used promptly; and the author will be given full credit for his idea before his fellow workers and the Incentive Awards Committee.

- (2) Encourage workers to think about their job, the job of their unit, and ways to improve them. If they have gripes about present systems or procedures, give them a challenge to look for and suggest a way of improvement. Give them counsel when necessary to help them explore possibilities for improvement and to help them present, in writing, their ideas for consideration. Many ideas become adopted within a work unit, but are never presented to the Incentive Awards Committee for consideration of a cash award because the idea is never reduced to writing. Supervisors should be on the alert for ideas which are informally suggested, considered worthwhile, and adopted. Some of these suggestions might qualify for cash awards if only they were reduced to writing for consideration. Presentation of these ideas should be encouraged even though it may be after-the-fact and assistance should be given in the preparation of a statement of the suggestion for transmittal to the Awards Committee.

- c. A number of employees of the Office of the Comptroller have been rewarded by cash payments for their suggestions. There undoubtedly are more untapped ideas which need to be developed by encouragement and assistance from our supervisors. For the sake of improving operations of our Office, as well as for the possible cash awards available to the suggesters, I urge each supervisor to re-examine his own operations and give his employees a challenge to constantly come forward with new ideas and improve procedures.


E. R. SAUNDERS
Comptroller

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S E C R E T

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28 August 1959

BUDGET	- 36
FINANCE	- 37
FISCAL	- 36
MRD	- 33
ICAD	- 5
FAS	- 36
TAS	- 37
BF OFFICERS	- 11

Rescinded by ON #6-60

COMPTROLLER NOTICE NO. 11-59

SUBJECT: General - Training

Specific - Comptroller Course on Cost Principles

1. Course Description

The Agency in-service course on Cost Principles will again be sponsored by the Office of the Comptroller. The course is designed to instruct in the use of cost principles for the management of resources, for determining the costs of activities, and for future cost-based budgets. The different but related factors of cost finding, cost consciousness, and cost accounting will be considered. The use of techniques of statistics, accounting, and auditing for cost purposes will also be reviewed. Students may submit specific problems for seminar discussion. This course is part of the Financial Management Improvement Program developed by CIA in conformance with Public Law 863. The Office of Training has approved this course for credit under CIA Regulation [REDACTED]

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2. Schedule

Ten, two-hour classes will be conducted from 20 October to 20 November 1959 on Tuesdays and Fridays from 10:00 A. M. to 12:00 noon in room 2241 R & S Building.

3. Registration

This course will be limited to members of the SF Career Service. The course scheduled for March 1960 will be limited to non-SF employees. Applications should be submitted by 5 October 1959, on Form 73 in an original and one copy for each nominee. Forms 73 previously submitted for this course under the former title of "Fundamentals of Cost Accounting" are on file. Nominees who did not attend the course earlier will be given priority for registration this time. The Comptroller Training Officer will telephone the requesting

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officials to confirm that prior nominees are still available.
Applications and questions should be directed to Mr. Donald
[REDACTED] Room 1039 Alcott Hall, extension 4454.

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[REDACTED]
Acting Comptroller

~~CONFIDENTIAL~~

17 August 1959

*Rescinded by C.N.
No 6-60*

BUDGET	-	34
FINANCE	-	35
FISCAL	-	34
MRD	-	32
ICAD	-	3
FAS	-	34
TAS	-	35
BF OFFICERS	-	10

COMPTROLLER NOTICE NO. 10-59

SUBJECT: General - Training

Specific - Comptroller Course on Principles and
Processes of Government Budgeting

1. DESCRIPTION

The in-service course in Principles and Processes of Government Budgeting is being repeated by the Office of the Comptroller. This is a basic presentation of the principles involved in the current U.S. Government budget system, executive-legislative relationships, and economic-political relationships. All three major budget processes (preparation, approval, and execution) will be explained. Enrollment is open to those needing an academic background to the budgetary function. Budgeting is a major tool of management, and a better understanding of the budgetary function should help those individuals engaged in program and support activities to improve their performance. Budgeting is also a major responsibility of the Office of the Comptroller and the SF Career Service. All SF employees should have an understanding of this subject.

2. SCHEDULE

The schedule is 8 September to 9 October, Tuesdays and Fridays, 10:00 A. M. to 12:00 noon, ten two-hour classes. Classes will be held in Room 2104 Alcott Hall.

3. APPLICATION

This technical version of the course will be limited to SF employees. A non-technical version of the same course will be announced later for employees not in the SF Career Service. Applications should be submitted on Form 73 in an original and one copy for each nominee by 21 August 1959. Forms 73 previously submitted, where the students could not be

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admitted to the prior sessions, are on file and will be given priority. Offices will be called to confirm that the nominees are still available. Applications and questions should be directed to the Comptroller Training Officer, [REDACTED] 1039 Alcott Hall, extension 4454.

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[REDACTED]
E. R. SAUNDERS
Comptroller

Rescinded by C7X 2-62

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

17 August 1959

9-60

FINANCE	-	34
FISCAL	-	33
BUDGET	-	33
ICAD	-	2
MRD	-	31
FAS	-	33
TAS	-	34

COMPTROLLER NOTICE NO. 9-59

SUBJECT : General - Allotment Accounting Procedures

Specific - Unliquidated Obligations Applicable to
Lapsed Appropriations (FY 1957 and
Prior Years)

REFERENCE: a. Public Law 798, 84th Congress
b. Comptroller Instruction No. 45, 12 June 1957

1. In order to comply with the provisions of references, each Confidential Funds allottee is required to prepare and furnish to the Comptroller as of each 30 June a consolidated schedule of all firm unliquidated obligations relating to lapsed appropriations.
2. In preparing this schedule as of 30 June 1959, it is suggested that the following action be taken:
 - a. Review the schedule of unliquidated obligations previously submitted for FY 1956 and prior years and determine those still considered valid. (The Finance Division will furnish you with a list of lapsed appropriation expenditures recorded during FY 1959 prior to 15 August 1959.)
 - b. Request field installations to submit listings by FY of all unliquidated obligations applicable to FY 1957 and prior years reflected on the records of or known to the field installation as of 30 June 1959.
 - c. Review headquarters' FY 1957 obligations records to determine the valid unliquidated obligations.
3. When the foregoing has been completed, prepare a consolidated schedule by FY indicating Payee, Description, Allotment Account Number and Amount.
4. The schedule should be prepared and submitted so as to reach the Finance Division no later than 31 August 1959.

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Deputy Comptroller

Rescinded by C N 2-62

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

S E C R E T

28 July 1959

BUDGET - 32
FINANCE - 33
FISCAL - 32
MRD - 30
FAS - 32
TAS - 33
ICAD - 1

COMPTROLLER NOTICE No. 8-59

SUBJECT: General - Reorganization of the Office of the
Comptroller

Specific - Establishment of the Industrial Contract
Audit Division

1. Effective 1 July 1959 the Industrial Contract Audit
Division has been designated as a division of the Office of
the Comptroller in lieu of a branch of the Finance Division.

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2. Mr. [REDACTED] has been designated Chief and
Mr. [REDACTED] as Deputy Chief of the Division.

3. The Division will be responsible for:

- a. Performing the regular contract audits and
examinations of contracts with commercial
suppliers of the Agency, and rendering reports
thereon relative to the negotiation and
settlement of procurement contracts; and
- b. Undertaking spot studies, reviews, examinations
and investigations in special problem areas
as and when directed by the Comptroller.

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[REDACTED]
E. R. SAUNDERS
Comptroller

S E C R E T

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

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Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4
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Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

Rescinded by C-71 2-62

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

23 July 1959
BUDGET - 31
FINANCE - 32
FISCAL - 31
FAS - 31
TAS - 32

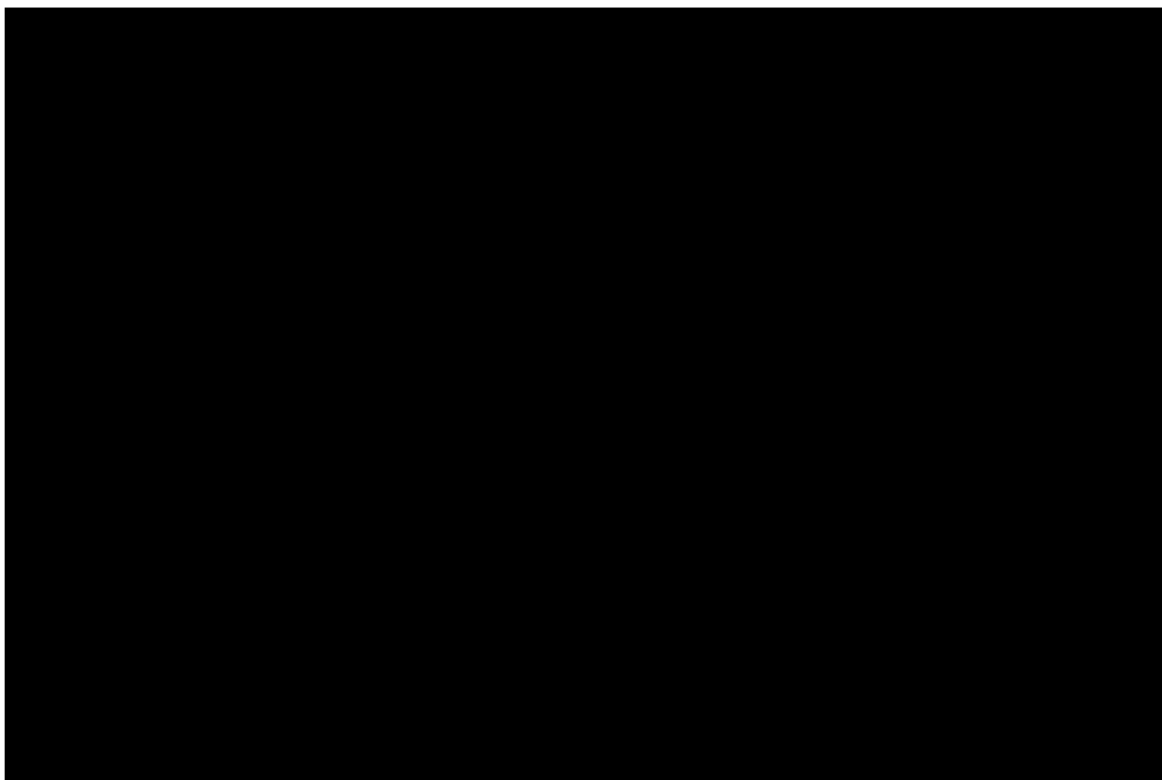
COMPTROLLER NOTICE NO. 7-59

SUBJECT: General - Travel and Transportation by USAF

Specific - Fund Citation and Customer Identification Codes for Fiscal Year 1960

1. The USAF has issued fund citations and customer identification codes for use in connection with travel and transportation undertaken for the Agency during fiscal year 1960.
2. The information and instructions contained in this Notice are furnished to interested Agency components for use at headquarters.
3. The categories and description of each fund citation, with allotment serial, and customer identification code are set forth hereunder:

a.



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b.

c. MOVEMENT OF AGENCY CARGO ON COMMERCIAL CARRIERS BY
GOVERNMENT BILLS OF LADING

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

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Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

S E C R E T

26 August 1959

FINANCE	- 38
FISCAL	- 37
BUDGET	- 37
ICAD	- 6
MRD	- 34
FAS	- 37
TAS	- 38

COMPTROLLER NOTICE NO. 6-59, Amendment No. 1

SUBJECT : General - Allotment and Cost Center System
Specific - Financial Code Symbols for Fiscal
Year 1960

REFERENCE: Comptroller Instruction No. 60, Revised,
Subject: Allotment and Cost Center System -
FY 1960

1. Paragraph 3 of Comptroller Notice 6-59, dated 1 July
1959, is revised to read as follows:

"The Financial Code Symbols for Fiscal Year 1960
are composed of 12 digits as described in the
explanation of the codes. Citation of cost center
symbols on documents relating to obligations,
expenditures, property issues and other costs, or
on other documents and/or transactions, shall
include all 12 digits. In cases where the cost
center symbol as listed in the Chart of Financial
Code Symbols is composed of only 8 digits, the 8
digit number shall be followed by four zeros."

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Acting Comptroller

S E C R E T

TAB

S-E-C-R-E-T

BUDGET - 30
FINANCE - 31
FISCAL - 30
MRD - 29
FAS - 30
TAS - 31
1 July 1959

COMPTROLLER NOTICE NO. 6-59

SUBJECT: General - Allotment and Cost Center System

Specific - Financial Code Symbols for Fiscal Year
1960

REFERENCE: Comptroller Instruction No. 60, Revised, Subject:
Allotment and Cost Center System - FY 1960

1. Attached is the Chart of Financial Code Symbols for Fiscal Year 1960. The complete document lists the allotment and cost center symbols, and an explanation of the code.

2. The document is assembled in sections. Distribution of the material to users is on a need-to-know basis in accordance with the Agency Security Regulations. Accordingly, each office receives that part of the financial code symbols which is applicable to its own work requirements.

3. The Financial Code Symbols for Fiscal Year 1960 are composed of 12 digits as described in the explanation of the codes. Citations of cost center symbols, when coding obligations, cost or other documents and/or transactions, should include all 12 digits except in instances in which citation of a cost center symbol would include only zeroes for the third 4-digit group; in such cases citation may be limited to the first 8 digits subject to the understanding that all digits shown refer to the first digits of a code symbol reading from left to right. *delete*

4. The reference prescribes the allotment and cost center system. In brief, a single allotment each for vouchered and confidential funds will be made to the office level immediately below the Deputy Director level. Exceptions to single office allotments are provided for in cases where special allotment controls are necessary.


5. Additions, deletions or corrections in allotment and cost center symbols will be made by the Budget Division. Each office will need to note on its copies of the Chart

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of Financial Code Symbols any authorized revisions. The Budget Division will furnish the Finance and Fiscal Divisions by weekly memorandum a list of any code revisions. Periodically the complete document will be brought up to date and new page inserts distributed.

6. Any questions or requests for revised or new code symbols shall be referred to the Budget Division.


E. R. SAUNDERS
Comptroller

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ATTACHMENT:

S-E-C-R-E-T

Rescinded by EN # 6-60

10 June 1959	
BUDGET	- 29
FINANCE	- 30
FISCAL	- 29
MRD	- 28
FAS	- 29
TAS	- 30

COMPTROLLER NOTICE NO. 5-59

SUBJECT: General - Confidential Funds Obligations

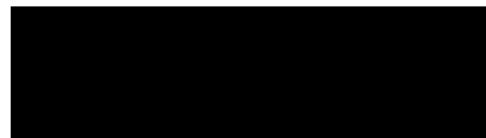
Specific - Date for Closing Finance Division Books
as at 30 June 1959

1. PURPOSE

Since obligations recorded in the Agency's accounts as at 30 June 1959 must be utilized for subsequent budget presentations and discussions, it is desired that special measures be undertaken to establish firm obligations as at that date for Fiscal Years 1957, 1958 and 1959.

2. PROCEDURES

- a. In order to allow maximum time for reporting and recording obligations incurred prior to 30 June, the Finance Division has been instructed to hold its records open for the recording of obligations through 10 July 1959. Accordingly, for the purpose of the 30 June 1959 closing, the time for submittal of confidential funds summary obligation reports is extended through 10 July 1959.
- b. Appropriate action should be taken by affected offices and divisions to obtain complete and accurate figures with respect to obligations incurred at field stations prior to 30 June for inclusion in the Summary Obligation Reports submitted to the Finance Division.



Deputy Comptroller

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TAB

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Rescinded by CN #6-60

25 March 1959
BUDGET - 27
FISCAL - 27
FINANCE - 28
MRD - 26
FAS - 27
TAS - 28
BF OFFICERS - 9

COMPTROLLER NOTICE NO. 3-59

SUBJECT: General - Training

Specific - Comptroller Course on Cost Principles

1. COURSE DESCRIPTION

The Agency in-service course on Cost Principles will again be sponsored by the Office of the Comptroller. This orientation course is designed to instruct students in the use of cost principles for the management of resources, for determining the costs of activities, and for future cost-based budgets. The different but related factors of cost finding, cost consciousness, and cost accounting will be considered. The use of techniques of statistics, accounting, and auditing for cost purposes will also be reviewed. Students may submit specific problems for seminar discussion. This course is part of the Financial Management Improvement Program developed by CIA in conformance with Public Law 863. The Office of Training has approved this course for credit under CIA Regulation [REDACTED] STATINTL

2. SCHEDULE

The course will be scheduled from 7 April to 8 May 1959, Tuesdays and Fridays, 1:00 P. M. to 3:00 P. M., ten classes. Classes will be held in Room 2241, R & S Building.

3. REGISTRATION

This non-technical version of the course will be limited to employees who are NOT members of the SF Career Service. The next running scheduled for November 1959 will be limited to SF employees. Applications should be submitted by 1 April 1959, on Form 73 in an original and one copy for each nominee. Forms 73 previously submitted for this course under the former

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title of "Fundamentals of Cost Accounting" are on file. Nominees who did not attend the course earlier will be given priority for registration this time. The Comptroller Training Officer will telephone the requesting officials to confirm that prior nominees are still available. Applications and questions should be directed to Mr. [REDACTED] Room 1039 Alcott Hall, extension 4454.

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STATINTL

E. R. SAUNDERS
Comptroller

CIA INTERNAL USE ONLY

TAB

CIA INTERNAL USE ONLY

Rescinded by CN #6-66

23 March 1959
BUDGET - 26
FISCAL - 26
FINANCE - 27
MRD - 25
FAS - 26
TAS - 27
BF OFFICERS- 8

COMPTROLLER NOTICE NO. 2-59

SUBJECT: General - Training

Specific - Comptroller Course on Theory of
Budgetary Techniques

1. Course Description

The Agency in-service course in Theory of Budgetary Techniques will again be sponsored by the Office of the Comptroller. The theories of various approaches that can be used in determining and controlling the amount of funds and other resources required to conduct office programs will be presented mainly in lectures. The content of the course is aimed primarily at the budget officer or administrative officer level. Prior knowledge or experience in budgetary formulation and execution is a requisite for enrollment. The goal of the course is to give students general guides that may be used in the solution of advanced problems and in the development of component internal budgetary systems. Students may submit specific problems for seminar discussion. This course is part of the Financial Management Improvement Program developed by the Agency in conformance with Public Law 863. The Office of Training has approved this course for credit under Regulation No. [REDACTED].

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2. Schedule

The schedule is from 3 April to 5 May 1959, Tuesdays and Fridays, 1:00 P. M. to 3:00 P. M.; ten two-hour classes. Classes will be held in Room 2103, Alcott Hall.

3. Registration

Applications should be submitted by 27 March 1959, on Form 73 in an original and one copy for each nominee.

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Both SF and non-SF career service employees are eligible. Forms 73 previously submitted for this course under the former title of "Techniques in the Development of Budget Estimates," are on file. Nominees who did not attend the course earlier will be given priority for registration this time. The Comptroller Training Officer will telephone the requesting officials to confirm that prior nominees are still available. Applications and questions should be directed to Mr. [REDACTED], Room 1039 Alcott Hall, extension 4454.

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[REDACTED]
STATINTL

E. R. SAUNDERS
Comptroller

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C-O-N-F-I-D-E-N-T-I-A-L

11 March 1959

BUDGET - 25
FINANCE - 26
FISCAL - 25
MRD - 24
FAS - 25
TAS - 26

Rescinded by C.N #6-60

COMPTROLLER NOTICE NO. 1-59

FOR DISTRIBUTION TO: All Employees of the Office of the
Comptroller

SUBJECT : General: Incentive and Language Program

Specific: Cash Awards during 1958

REFERENCE: a. Comptroller Notice 3-55 dated 2 March 1955
b. [REDACTED] Language Development Program 25X1A

1. During the calendar year 1958, employees of this Office participating in the Agency Incentive Awards Program have offered a number of suggestions for improving techniques and methods to achieve increased efficiency and savings to the Agency.

2. Cash awards received by personnel of this Office under the Incentive Awards Program during 1958 were as follows:

[REDACTED]	\$102.50	
[REDACTED]	25.00	25X1A
[REDACTED]	15.00	
[REDACTED]	15.00	

In addition to the foregoing cash awards, many other employees received letters of commendation for suggestions which did not merit a cash award.

3. The Incentive Awards Program of the Agency merits the serious consideration of every employee. I again urge each individual in this Office to be alert and submit any ideas or suggestions which will improve operating methods and result in more economical operation. Your suggestions should be submitted in duplicate to the Incentive Awards Committee in the following general form:

- A brief but complete statement of the situation or procedure.
- A complete description of the suggested change, with any explanatory exhibits which may be helpful in evaluating the suggestion.

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- c. A statement of the anticipated savings, indicating briefly how the savings have been computed.

4. Another lucrative reservoir for enhancing the earnings of employees is available in the Agency's Language Development Program, fully outlined in reference b. During the past calendar year cash awards were made to the following:

	French	\$100.00
	Russian	100.00
	German	50.00
	Russian	100.00
	Italian	100.00
	Spanish	100.00
	German	50.00
	French	100.00
	Portuguese	100.00
	Polish	200.00
	Arabic	50.00

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5. The Director desires every employee to take advantage of the language development program. Knowledge of languages is a favorable factor when considering promotions in the Career Service. The requirements of the Language Development Program outlined in reference b. are within the capability of most Agency employees. The awards offered are generous, and have been so arranged to induce employees to avail themselves of language training. Enrollment in Agency sponsored Training courses is not required in order to qualify for awards. Individuals whose families are of foreign nationalities, or those who have had courses in foreign languages are usually well qualified to achieve awards in language development.

6. Each individual in the Office of the Comptroller is urged to renew his interest in the Incentive Awards Program and seriously consider enrollment in the Language Development Program. I would like to see employees of this Office well represented among those receiving future awards.

E. R. SAUNDERS
Comptroller

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C O N F I D E N T I A L

TAB



9 January 1959
BUDGET - 24
FISCAL - 24
FINANCE - 25
MRD - 23
FAS - 24
TAS - 25
BF OFFICERS- 7

Rescinded by O.N #6-60

COMPTROLLER NOTICE NO. 15-58

SUBJECT: General - Training
Specific - Principles and Processes of Government
Budgeting

1. DESCRIPTION

The in-service course in Principles and Processes of Government Budgeting is being repeated by the Office of the Comptroller. This course covers the basic approach to the principles involved in the current U.S. Government budget system, executive-legislative relationships, and economic-political relationships. All three major budget processes (preparation, approval, and execution) will be explained. Enrollment is open to those wanting a non-technical background to the budgetary function. Budgeting is a major tool of management, and a better understanding of the budgetary function should help those persons engaged in program and support activities to improve their performance.

2. SCHEDULE

The schedule is 3 February to 6 March 1959, Tuesdays and Fridays, 10:00 A.M. to 12:00 Noon; ten two-hour classes. The location will be Room 2202 Alcott Hall.

3. APPLICATION

This indoctrination course will be limited to non-SF career service employees. A technical version of the same course will be announced later for SF career service employees. Applications should be submitted on Form 73 in an original and one copy for each nominee by 23 January 1959. Forms 73 previously submitted, where the students could not be admitted to the previous runnings, are on file and will be given priority. Offices will be called to confirm that the nominees are still available. Applications and questions should be directed to the Comptroller Training Officer, Mr. [REDACTED] 1039 Alcott Hall, extension 4454.

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C-O-N-F-I-D-E-N-T-I-A-L

Rescinded by C.N. # 6-60

18 December 1958

BUDGET - 23
FINANCE - 24
FISCAL - 23
MRD - 22
FAS - 23
TAS - 24

COMPTROLLER NOTICE NO. 14-58

SUBJECT: Appointments to Key Positions

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1. Effective 3 November 1958 [REDACTED] was appointed Assistant Comptroller.

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2. Effective 1 January 1959 [REDACTED] is appointed Chief,

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Fiscal Division, vice [REDACTED] retired; and [REDACTED] is 25X1A
appointed Deputy Chief, Technical Accounting Staff, vice [REDACTED] 25X1A

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[REDACTED]
E. R. SAUNDERS
Comptroller

C-O-N-F-I-D-E-N-T-I-A-L

3 December 1958

BUDGET - 22
FISCAL - 22
FINANCE - 23
MRD - 21
FAS - 22
TAS - 23
BF OFFICERS- 6

Revised by C.N# 6-60

COMPTROLLER NOTICE NO. 13-58

SUBJECT: General - Training

Specific - Comptroller Course on Cost Principles

1. Course Description

The Agency in-service course on Cost Principles will again be sponsored by the Office of the Comptroller. The course is designed to instruct in the use of cost principles for the management of resources, for determining the costs of activities, and for future cost-based budgets. The different but related factors of cost finding, cost consciousness, and cost accounting will be considered. The use of techniques of statistics, accounting, and auditing for cost purposes will also be reviewed. Students may submit specific problems for seminar discussion. This course is part of the Financial Management Improvement Program developed by CIA in conformance with Public Law 863. The Office of Training has approved this course for credit under CIA Regulation

2. Schedule

The schedule is from 6 January to 6 February 1959, Tuesdays and Fridays, 10:00 A.M. to 12:00 noon, ten two-hour classes. The Headquarters room assignment will be announced later.

3. Registration

This running of the course will be limited to members of the SF Career Service. The next running scheduled for April 1959 will be limited to non-SF employees. Applications should be submitted by 23 December 1958, on Form 73 in an original and one copy for each nominee. Forms 73 previously submitted for this course under the former title of "Fundamentals of Cost Accounting" are on file. Nominees who did not attend the course earlier will be given priority for registration this time. The Comptroller Training Officer will telephone the requesting officials to confirm that prior nominees are still available. Applications and questions should be directed to Mr. [REDACTED] Room 1039 Alcott Hall, extension 4454.

[REDACTED]
Acting Comptroller

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Rescinded by C. N. #6-60

25 September 1958
BUDGET - 21
FISCAL - 21
FINANCE - 21
MRD - 21
FAS - 21
TAS - 21
BF OFFICERS-

COMPTROLLER NOTICE NO. 12-58

SUBJECT: General - Training
Specific - Comptroller Course on Theory of Budgetary
Techniques

1. Course Description

The Agency in-service course in Theory of Budgetary Techniques will again be sponsored by the Office of the Comptroller. The theories of various approaches that can be used in determining and controlling the amount of funds and other resources required to conduct office programs will be presented primarily in lectures. The content is aimed primarily at the budget officer or administrative officer level. Prior knowledge or experience in budgetary formulation and execution is a requisite for enrollment. The goal of the course is to give students general guides that may be used in the solution of advanced problems and in the development of component internal budgetary systems. Students may submit specific problems for seminar discussion. This course is part of the Financial Management Improvement Program developed by CIA in conformance with Public Law 863. The Office of Training has approved this course for credit under CIA Regulation [REDACTED]

2. Schedule

The schedule is from 14 November to 12 December 1958, Tuesdays and Fridays, 10:00 A.M. to 12:00 noon, eight two-hour classes, (no class on Friday, 28 November). The Headquarters room assignment will be announced later.

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3. Registration

Applications should be submitted by 31 October 1958, on Form 73 in an original and one copy for each nominee. Forms 73 previously submitted for this course under the former title of "Techniques in the Development of Budget Estimates," are on file. Nominees who did not attend the course earlier will be given priority for registration this time. The Comptroller Training Officer will telephone the requesting officials to confirm that prior nominees are still available. Applications and questions should be directed to Mr. [REDACTED] Room 1039 Alcott Hall, extension 4454.

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[REDACTED]
E. R. SAUNDERS
Comptroller

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C O N F I D E N T I A L

15 September 1958

Reissued by P.N # 6-60

BUDGET - 20
FISCAL - 20
FINANCE - 21
MRD - 19
FAS - 20
TAS - 21
BF OFFICERS- 4

COMPTROLLER NOTICE NO. 11-58

SUBJECT: General - Training
Specific - Comptroller Course on Budgeting

1. The in-service course in Principles and Processes of Government Budgeting is being repeated by the Office of the Comptroller. This is a basic approach to the principles involved in the current U.S. Government budget system, executive-legislative relationships, and economic-political relationships. All three major budget processes, preparation, approval, and execution, will be explained. Enrollment is open to those needing an academic background to the budget function. Budgeting is a major tool of management, and a better understanding of the budget function should help those persons engaged in program and support activities to improve their performance.

2. The schedule is 7 October to 30 October 1958, Tuesdays and Thursdays, 1:00 P.M. to 3:00 P.M., eight two-hour classes, Room 2103 Alcott Hall.

3. Applications should be submitted on Form 73 in an original and one copy for each nominee by 30 September 1958. Forms 73 previously submitted, where the students could not be admitted to the previous runnings, are on file and will be given priority. Offices will be called to confirm that the nominees are still available. Applications and questions should be directed to the Comptroller Training Officer, [REDACTED] 1039 Alcott Hall, extension 4454.

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Acting Comptroller

C O N F I D E N T I A L

25 July 1958
BUDGET - 19
FINANCE - 20
FISCAL - 19
FAS - 19
MRD - 18
TAS - 20

Rescinded by C.N. # 6-60

COMPTROLLER NOTICE NO. 10-58

SUBJECT: General - Allotments
Specific - Simplified Allotment System for the
Eastern Europe and Southeastern
Divisions, DD/P

REFERENCES: (a) Comptroller Instruction No. 60, Subject:
Allotment and Cost Center System
(b) Comptroller Instruction No. 61, Subject:
Field Accounting, Reporting, and Summary
Obligation Reports.

1. GENERAL

The referenced instructions outline revisions in the allotment account structure, requests for allotments, and reporting procedures. A further revision in the allotment system has been approved for use by the EE and SE Divisions on an experimental basis, effective 1 July 1958. This revision has been approved for the purpose of providing information to assist in determining whether or not satisfactory fund control can be maintained by financing each operating unit by a single allotment and to assist in determining if such a procedure should be implemented on an Agency-wide basis under the Financial Management Improvement Program. This system provides for (1) a simplified report on the distribution of allocation, and (2) one allotment each for vouchered and confidential funds. The provisions of the reference (a) instruction not in conflict with this Notice are still applicable to EE and SE Divisions.

2. DISTRIBUTION OF ALLOCATION

- a. Upon receipt of the initial Advice of Allocation, Form No. 1047, requests for allotments shall be submitted to the Budget Division on Form No. 1048, Request for Distribution of Allocation in an original and one copy. This form shall show in the space provided the total amount of the allocation and a distribution of the

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allocation by vouchered funds and confidential funds. Each fund shall reflect the total cash requirements distributed by quarters, the property authorization amount and the transportation authorization amount. A separate line entry identified as "Undistributed Allocation" shall be made for funds held in reserve for later distribution. Grand totals shall be shown for each money column.


- b. Advices of Allocation which revise the amount of the allocation will require the submission of revised Distributions of Allocation as outlined above.

3. ALLOTMENT SYSTEM

- a. An Advice of Allotments, Form No. 716, for vouchered funds and confidential funds, will be issued on an annual basis to the EE and SE Divisions, listing in the advice the cash allotment distributed by quarters. The amounts shown in the quarterly distribution cannot be exceeded but revisions in the quarterly distribution or total amounts between funds may be requested on Form No. 234, Request for Amended Allotment, Property Authorizations, and/or Transportation Authorization.
- b. Single field allotments shall be issued quarterly by the EE and SE Divisions to each Chief of Station or Base as his authority to expend and obligate funds for projects and activities under his jurisdiction. Each field allotment shall be supported by a schedule showing the amount approved for each activity or project and the amount of approval available for obligation in the field for the current fiscal year.

4. REPORTS

The records to be maintained and the reporting requirements for both Headquarters and the field are outlined in the reference (b) instruction.


E. R. SAUNDERS
Comptroller

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SECRET

1 July 1958

BUDGET - 18
FINANCE - 19
FISCAL - 18
TAS - 19
FAS - 18

See subject for memo H. 420 for all administrative officers (Exempt class) dated Aug. 1958 - same subject. Rescinded by CN 46-60

COMPTROLLER NOTICE NO. 9-58, Revised

SUBJECT: General - Federal Employees Salary Increase Act of 1958
Specific - Lump-Sum Retroactive Payments to Certain Employees

1. GENERAL

- a. In accordance with established policy, the Agency has adopted the salary schedule set forth in the subject Act, retroactive to 12 January 1958 for all personnel whose compensation is based on general schedules of the Classification Act of 1949 as amended.
- b. In making the lump-sum retroactive payment to those employees who were transferred from vouchered funds to confidential funds payrolls subsequent to 12 January 1958, the confidential nature of personal security information must be safeguarded.

2. PURPOSE

This Notice outlines procedure to be followed by the Fiscal and Finance Divisions in effecting payment of the lump-sum retroactive compensation to eligible individuals whose payroll status has changed during the retroactive period, namely:

- a. Employees who have transferred from vouchered funds to confidential funds payrolls, or vice versa.
- b. Individuals in the employee of the Agency on or after 12 January 1958 who subsequently resigned, and who on 20 June 1958 were in the service of the United States, including the armed forces, or the government of the District of Columbia.
- c. Individuals who were employed by the United States Government, the armed forces or the government of the District of Columbia on or after 12 January 1958 but who were in the employ of the Agency on 20 June 1958.
- d. Employees who retired or died during the retroactive period.

SENDER WILL CHECK CLASSIFICATION TOP AND BOTTOM			
UNCLASSIFIED	CONFIDENTIAL	<input checked="" type="checkbox"/>	SECRET
CENTRAL INTELLIGENCE AGENCY OFFICIAL ROUTING SLIP			
TO	NAME AND ADDRESS	INITIALS	DATE
1	Comptroller 1039 Alcott Hall		
2			
3			
4			
5			
6			
ACTION		DIRECT REPLY	PREPARE REPLY
APPROVAL		DISPATCH	RECOMMENDATION
COMMENT		FILE	RETURN
CONCURRENCE		INFORMATION	SIGNATURE
<p>Remarks: These memorandums to Admin. Officers were dated and released as of 1 August 1958, although the related Comptroller Notice No. 9-58 was dated and released as of 1 July 1958. The memos were written after evidence indicated that the related Comptroller Notice was not available to the Admin. Officers. At the time the memos were released we had information that all except three of the persons who transferred to the Agency subsequent to 1 January 1958 had claimed their retroactive pay from their former agencies of employment. Consequently, the memos were released for the purpose of providing the Notice to Administrative Officers for their use in handling [REDACTED]. Since these cases primarily affect DD/P, but also in some cases DD/S offices, e.g., Commo, we sent the memos only</p>			
FOLD HERE TO RETURN TO SENDER (OVER)			
FROM: NAME, ADDRESS AND PHONE NO.			DATE
Chief, TAS, Office of the Comptroller 1706 Alcott Hall, ext. 8786			20 Aug. '58

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Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

to Admin. Officers in DD/P and DD/S.

/S/


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Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

3. PROCEDURE

- a. The Fiscal Division shall prepare a list of employees who, according to payroll records, transferred to confidential funds payrolls during the retroactive period. The list shall be submitted to the Finance Division to determine eligibility to retroactive pay by continuity of employment, retirement, or death.
- b. Upon establishment of the complete list of such transferees, Fiscal Division shall prepare a schedule, certify to the correctness thereof, and submit same to the Finance Division, showing for each employee:
 - (1) Name.
 - (2) Beginning and ending dates applicable to the retroactive period on vouchered funds payroll.
 - (3) Gross compensation factors.
 - (4) Itemized deductions.
 - (5) Net compensation payable.
- c. The Finance Division shall effect payment of the foregoing to employees on payrolls at the date of approval of the subject Act as soon as practicable and record the payment factors in the confidential payroll records.
- d. The Finance Division shall prepare a list of employees who, according to the payroll records, transferred from confidential funds to vouchered funds payrolls during the retroactive period. The list shall be submitted to the Fiscal Division to determine those individuals who are eligible to retroactive pay, either by continuity of employment, retirement, or death. The list shall be certified by the Fiscal Division and returned to the Finance Division for processing.
- e. The Finance Division shall prepare salary checks in true name for the amount of retroactive compensation accrued on confidential funds payrolls for each employee on the list compiled under paragraph d immediately above. Such checks shall be delivered to the Fiscal Division for presentation to employees or survivors.

S E C R E T

- f. Former employees who resigned from the Agency subsequent to 12 January 1958 and on 20 June 1958 were employed by the United States Government, the armed forces, or the government of the District of Columbia, may request payment from the Agency for additional compensation accrued during the retroactive period by submission of a memorandum through and certified by the payroll official of the present department or establishment stating that the claimant was in Federal employment on 20 June 1958.
- g. Present employees who had other Federal employment subsequent to 12 January 1958 shall contact the Payroll Section, Fiscal Division to ascertain the procedure with respect to claiming retroactive payment for the period prior to EOD with the Agency. The claim for payment to the department of former employment shall in each case be referred by the employee to the administrative officer of the Agency component to which currently assigned, for submission to the Office of Security for clearance, and to the Office of Personnel for certification of employment on the date of enactment of the subject Act. When the employee is precluded for security reasons from contacting the department of former employment, the claim shall be referred to the Finance Division, and the entire retroactive salary shall be computed and paid by such Division, with the approval of the Comptroller, based upon a certification by the employee stating the period of employment with the other departments, salary rate with dates of any changes, tax status, and that he has not received and will not claim payment from the former department of employment.
- h. Employees who retired and survivors of employees whose services were terminated by death during the retroactive period shall be paid increased compensation from 12 January 1958 to the date of retirement or demise. Claims for such payment are not required.
- i. The retroactive payment to each employee shall be charged to the 1958 fiscal year vouchered or confidential funds allotment to which the salary of the employee was most recently charged by the payrolling office during the retroactive period.


Deputy Comptroller

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S E C R E T

S E C R E T

24 June 1958

Rescinded by O.N. #6-60

BUDGET - 17
FINANCE - 18
FISCAL - 17
TAS - 18
FAS - 17

COMPTROLLER NOTICE NO. 9-58

SUBJECT: General - Federal Employees Salary Increase Act
of 1958
Specific - Lump-Sum Retroactive Payments to Certain
Employees

1. GENERAL

- a. In accordance with established policy, the Agency has adopted the salary schedule set forth in the subject Act, retroactive to 12 January 1958 for all personnel whose compensation is based on general schedules of the Classification Act of 1949 as amended.
- b. In making the lump-sum retroactive payment to those employees who were transferred from vouchered funds to confidential funds payrolls subsequent to 12 January 1958, the confidential nature of personal security information must be safeguarded.

2. PURPOSE

This Notice outlines procedure to be followed by the Fiscal and Finance Divisions in effecting payment of the lump-sum retroactive compensation to eligible individuals whose payroll status has changed during the retroactive period, namely:

- a. Employees who have transferred from vouchered funds to confidential funds payrolls, or vice versa.
- b. Employees who resigned from the Agency and continued in other Federal employment without a break in service.
- c. Employees who transferred from other Federal employment to the Agency without a break in service.
- d. Employees who retired or died during the retroactive period.

S E C R E T

S E C R E T

3. PROCEDURE

- a. The Fiscal Division shall prepare a list of employees who, according to payroll records, transferred to confidential funds payrolls during the retroactive period. The list shall be submitted to the Finance Division to determine eligibility to retroactive pay by continuity of employment, retirement, or death.
- b. Upon establishment of the complete list of such transferees, Fiscal Division shall prepare a schedule, certify to the correctness thereof, and submit same to the Finance Division, showing for each employee:
 - (1) Name.
 - (2) Beginning and ending dates applicable to the retroactive period on vouchered funds payroll.
 - (3) Gross compensation factors.
 - (4) Itemized deductions.
 - (5) Net compensation payable.
- c. The Finance Division shall effect payment of the foregoing to employees on payrolls at the date of approval of the subject Act as soon as practicable and record the payment factors in the confidential payroll records.
- d. The Finance Division shall prepare a list of employees who, according to the payroll records, transferred from confidential funds to vouchered funds payrolls during the retroactive period. The list shall be submitted to the Fiscal Division to determine those individuals who are eligible to retroactive pay, either by continuity of employment, retirement, or death. The list shall be certified by the Fiscal Division and returned to the Finance Division for processing.
- e. The Finance Division shall prepare salary checks in true name for the amount of retroactive compensation accrued on confidential funds payrolls for each employee on the list compiled under paragraph d immediately above. Such checks shall be delivered to the Fiscal Division for presentation to employees or survivors.

S E C R E T

- f. Former employees who resigned from the Agency subsequent to 12 January 1958 and continued in Federal employment without a break in service, may request payment from the Agency for additional compensation accrued during the retroactive period upon submission of a memorandum, through and certified by the payroll official of the present department or establishment, stating the last day of employment with the Agency, the date of entrance on duty with the succeeding department or establishment, and the fact that such employment has continued without a break in service to the date of enactment of the subject Act (20 June 1958).
- g. Present employees who transferred to the Agency from other Federal employment subsequent to 12 January 1958 without a break in service, shall contact the Payroll Section, Fiscal Division to ascertain the procedure with respect to claiming retroactive payment for the period prior to EOD with the Agency. The claim for payment to the department of former employment shall in each case be referred by the employee to the administrative officer of the Agency component to which currently assigned, for submission to the Office of Security for clearance, and to the Office of Personnel for certification of continuous employment from date of EOD through the date of enactment of the subject Act. When the employee is precluded for security reasons from contacting the department of former employment, the claim shall be referred to the Finance Division, and the entire retroactive salary shall be computed and paid by such Division, with the approval of the Comptroller, based upon a certification by the employee stating the period of employment with the other departments, salary rate with dates of any changes, tax status, and that he has not received and will not claim payment from the former department of employment.
- h. Employees who retired and survivors of employees whose services were terminated by death during the retroactive period shall be paid increased compensation from 12 January 1958 to the date of retirement or demise. Claims for such payment are not required.
- i. The retroactive payment to each employee shall be charged to the 1958 fiscal year vouchered or confidential funds allotment to which the salary of the employee was most recently charged by the payrolling office during the retroactive period.

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Deputy Comptroller

S E C R E T

S E C R E T

24 June 1958

BUDGET - 17
FINANCE - 18
FISCAL - 17
TAS - 18
FAS - 17

COMPTROLLER NOTICE NO. 9-58, *Revised*

SUBJECT: General - Federal Employees Salary Increase Act
of 1958
Specific - Lump-Sum Retroactive Payments to Certain
Employees

1. GENERAL

- a. In accordance with established policy, the Agency has adopted the salary schedule set forth in the subject Act, retroactive to 12 January 1958 for all personnel whose compensation is based on general schedules of the Classification Act of 1949 as amended.
- b. In making the lump-sum retroactive payment to those employees who were transferred from vouchered funds to confidential funds payrolls subsequent to 12 January 1958, the confidential nature of personal security information must be safeguarded.

2. PURPOSE

This Notice outlines procedure to be followed by the Fiscal and Finance Divisions in effecting payment of the lump-sum retroactive compensation to eligible individuals whose payroll status has changed during the retroactive period, namely:

- a. Employees who have transferred from vouchered funds to confidential funds payrolls, or vice versa.
- b. Employees who resigned from the Agency and ^{WERE} continued in other Federal employment ~~without a break in service.~~ *ON 26 JULY 1958*
- c. Employees who transferred from other Federal employment ~~to the Agency without a break in service.~~ *ON 26 JULY 1958*
- d. Employees who retired or died during the retroactive period.

S E C R E T

S E C R E T

3. PROCEDURE

- a. The Fiscal Division shall prepare a list of employees who, according to payroll records, transferred to confidential funds payrolls during the retroactive period. The list shall be submitted to the Finance Division to determine eligibility to retroactive pay by continuity of employment, retirement, or death.
- b. Upon establishment of the complete list of such transferees, Fiscal Division shall prepare a schedule, certify to the correctness thereof, and submit same to the Finance Division, showing for each employee:
 - (1) Name.
 - (2) Beginning and ending dates applicable to the retroactive period on vouchered funds payroll.
 - (3) Gross compensation factors.
 - (4) Itemized deductions.
 - (5) Net compensation payable.
- c. The Finance Division shall effect payment of the foregoing to employees on payrolls at the date of approval of the subject Act as soon as practicable and record the payment factors in the confidential payroll records.
- d. The Finance Division shall prepare a list of employees who, according to the payroll records, transferred from confidential funds to vouchered funds payrolls during the retroactive period. The list shall be submitted to the Fiscal Division to determine those individuals who are eligible to retroactive pay, either by continuity of employment, retirement, or death. The list shall be certified by the Fiscal Division and returned to the Finance Division for processing.
- e. The Finance Division shall prepare salary checks in true name for the amount of retroactive compensation accrued on confidential funds payrolls for each employee on the list compiled under paragraph d immediately above. Such checks shall be delivered to the Fiscal Division for presentation to employees or survivors.

S E C R E T

- f. Former employees who resigned from the Agency subsequent to 12 January 1958 and continued in Federal employment without a break in service, may request payment from the Agency for additional compensation accrued during the retroactive period upon submission of a memorandum, through and certified by the payroll official of the present department or establishment, stating the last day of employment with the Agency, the date of entrance on duty with the succeeding department or establishment, and the fact that such employment has continued without a break in service to the date of enactment of the subject Act (20 June 1958).
- g. Present employees who transferred to the Agency from other Federal employment subsequent to 12 January 1958 without a break in service, shall contact the Payroll Section, Fiscal Division to ascertain the procedure with respect to claiming retroactive payment for the period prior to EOD with the Agency. The claim for payment to the department of former employment shall in each case be referred by the employee to the administrative officer of the Agency component to which currently assigned, for submission to the Office of Security for clearance, and to the Office of Personnel for certification of continuous employment from date of EOD through the date of enactment of the subject Act. When the employee is precluded for security reasons from contacting the department of former employment, the claim shall be referred to the Finance Division, and the entire retroactive salary shall be computed and paid by such Division, with the approval of the Comptroller, based upon a certification by the employee stating the period of employment with the other departments, salary rate with dates of any changes, tax status, and that he has not received and will not claim payment from the former department of employment.
- h. Employees who retired and survivors of employees whose services were terminated by death during the retroactive period shall be paid increased compensation from 12 January 1958 to the date of retirement or demise. Claims for such payment are not required.
- i. The retroactive payment to each employee shall be charged to the 1958 fiscal year vouchered or confidential funds allotment to which the salary of the employee was most recently charged by the payrolling office during the retroactive period.

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Deputy Comptroller

Rescinded by C.N. #6-60 S-E-C-R-E-T

BUDGET - 16
FINANCE-- 17
FISCAL - 16
MRD - 15
FAS - 16
TAS - 17
24 June 1958

COMPTROLLER NOTICE NO. 8-58

SUBJECT: General - Confidential Funds Obligations

Specific - Date for Closing Finance Division Books
as at 30 June 1958.

1. PURPOSE

Since obligations recorded in the Agency's accounts as at 30 June 1958 must be utilized for subsequent budget presentations and discussions, it is desired that special measures be undertaken to establish firm obligations as at that date for Fiscal Years 1956, 1957 and 1958.

2. PROCEDURES

- a. In order to allow maximum time for reporting and recording obligations incurred prior to 30 June, the Finance Division has been instructed to hold its records open for the recording of obligations through 11 July 1958. Accordingly, for the purpose of the 30 June 1958 closing, the time for submittal of confidential funds summary obligation reports is extended through 11 July 1958!
- b. Appropriate action should be taken by affected offices and divisions to obtain complete and accurate figures with respect to obligations incurred at field stations prior to 30 June for inclusion in the Summary Obligation Reports submitted to the Finance Division.


Deputy Comptroller

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C O N F I D E N T I A L

12 June 1958

BUDGET	-	15
FISCAL	-	15
FINANCE	-	16
MRD	-	14
FAS	-	15
TAS	-	16

*Recorded per Office
of Finance Instruction
No. 1 - Amended # 1
dated 2 December 1953*

COMPTROLLER NOTICE NO. 7-58

SUBJECT: Comptroller Policy Planning Group

1. The success of the Financial Management Improvement Program is dependent, in many instances, upon the Office of the Comptroller adopting sound policies and/or position on matters having a financial implication.

2. In order to facilitate, coordinate, and formalize the adoption of policies and position, there is established in the Office of the Comptroller a Policy Planning Group. The membership of this group is as follows:

Deputy Comptroller, Chairman
Chief of Budget Division
Chief of Finance Division
Chief of Technical Accounting Staff
Financial Management Improvement Staff

Other members of the Comptroller Staff will be asked to attend, depending upon the subject matter.

3. Meetings of the group will be held in the Deputy Comptroller's Office from 1500 to 1700 every other Wednesday effective 25 June 1958 unless otherwise announced. The subject for the succeeding meeting will be announced at each meeting.


E. R. SAUNDERS
Comptroller

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C-O-N-F-I-D-E-N-T-I-A-L

S-E-C-R-E-T

16 April 1958

Rescinded by O.N.# 6-60

BUDGET	- 14
FISCAL	- 14
FINANCE	- 15
MRD	- 13
FAS	- 14
TAS	- 15

COMPTROLLER NOTICE NO. 6-58

SUBJECT: General - Training
Specific - Conference on Cost Concepts and Applications

1. The Office of the Comptroller will hold an Agency-wide conference for budget officers at the [REDACTED] on May 5 and 6, 1958. The general theme of the conference will be "Cost Concepts and Applications".

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2. The Chiefs of major Agency components are requested to nominate a senior budget officer to represent their organization and to contribute suggestions to the cost seminars. Please submit nominations prior to 21 April.

3. The budget conference in October 1957 was an initial conference and explored many aspects of the budget functions and the Office of the Comptroller. This conference will concentrate on the present and proposed COST aspects of the Agency missions and the Comptroller functions.

4. The COST theme will cover cost accounting, cost principles, cost consciousness, the cost based budget, and other important concepts and applications. The program will include lectures and panel discussions. Senior members of my office will lead most of the seminars. Each conferee is expected to take an active part in these seminars. All conferees are requested to submit topics for the seminars and questions for the panel discussions before 25 April. This conference is planned as a mutual training conference to help meet the challenge facing the Agency on the Financial Management Improvement Program.

5. The [REDACTED] will allow full attention to study of budget problems without the usual interruptions of headquarters routine. Emergency communication or return travel can be arranged. The two-day conference will also give all of the conferees the chance to become better acquainted with members

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S-E-C-R-E-T

25X1A of the Office of the Comptroller. Conferees will spend the
night of May 5 at [REDACTED] Facilities for
25X1A meetings, meals, and billeting of men and women will be avail-
able through the cooperation of the [REDACTED].

25X1A 6. My representative is the Comptroller Training Officer.
Please forward your nominations for conferees, topics, and
questions to Mr. [REDACTED], 1039 Alcott Hall, extension
4454, as soon as possible. He will arrange briefings and seminar
materials for conferees before the conference.

25X1A [REDACTED]

E. R. SAUNDERS
Comptroller

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S-E-C-R-E-T

14 March 1958
FINANCE - 14
FISCAL - 13
BUDGET - 13
PAS - 13
MRD - 12
TAS - 14

Rescinded by CN # 6-60

COMPTROLLER NOTICE NO. 5-58

SUBJECT: General - Training
Specific - Comptroller Course on Cost Principles

REFERENCE: Comptroller Notice No. 3-58 dated 7 February 1958

1. The cost course, which was announced in reference notice, will be offered again next month. The schedule will be: Mondays and Wednesdays, 1 P.M. to 3 P.M., April 7 through April 30, eight two-hour classes, 2103 Alcott Hall.

2. The course description follows: Cost Principles (Originally named: Fundamentals of Cost Accounting). The course is designed to instruct in the use of cost principles for the management of resources, for determining the costs of operations, and for future cost based budgets. Cost finding and cost consciousness will be considered as factors for managerial decision in addition to the factor of cost accounting. The content will be aimed at the senior supervisor or administrative officer level.

3. Previous requests on file will be considered on a priority basis. New "Requests for Internal Training" should be forwarded prior to 28 March. Form 73 for each nominee should be submitted in an original and one copy to the Training Officer, Office of the Comptroller, room 1039, Alcott Hall. If several Comptroller courses are requested, the Form 73 will be reconsidered for each running of each of the courses requested. After the selection of students the employing component of each employee accepted will be called to confirm that each nominee will still be available for the course.

4. This course is a part of the Financial Management Improvement Program of CIA. It is sponsored by the Comptroller with the approval of the Office of Training. Qualified and interested employees in all Agency components are eligible.

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E. R. SAUNDERS

Comptroller

19 February 1958

FINANCE - 13
FISCAL - 12
BUDGET - 12
PAS - 12
MRD - 11
TAS - 13

Rescinded by CN # 6-60

COMPTROLLER NOTICE NO. 4-58

SUBJECT: General - Announcement of Assignment to
Key Position
Specific - [REDACTED] Designated as
Acting Chief, Finance Division

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Mr. [REDACTED] has been designated Acting Chief, 25X1A
Finance Division for the period from 3 March to 11 April
1958. Correspondence and other official documents normally
prepared for the signature of the Chief, Finance Division,
shall be prepared for the signature of the Acting Chief
during this period.

[REDACTED]
E. R. SAUNDERS
Comptroller

25X1A

7 February 1958

BUDGET	- 11
FISCAL	- 11
FINANCE	- 12
MRD	- 10
PAS	- 11
TAS	- 12
BF OFFICERS	- 3

Rescinded by C.N. # 6-60

COMPTROLLER NOTICE NO. 3-58

SUBJECT: General - Training

Specific - Comptroller Courses on Budgeting and Cost Accounting

1. The courses on budgeting and cost accounting taught by Comptroller personnel which were first offered in the fall of 1957 are to be repeated this spring.

2. The course descriptions, etc. follow:

a. History and Development of Federal Budgeting:

An elementary and historical approach to the current Federal budget system, executive-legislative relationships and the like. Special emphasis is given to the CIA budget process. Primarily for those needing an academic, historical course on the budget system as a guide to a better understanding of its work processes and the part it plays in the economic, political and social structure. Mondays and Wednesdays, 9 A.M. - 11 A.M., March 3-26. Eight two-hour classes. Room 2103 Alcott Hall.

b. Techniques in the Development of Budget Estimates:

The various approaches used in determining the resources required to conduct office programs will be discussed. The content is aimed primarily at the budget officer or administrative officer level. It presumes knowledge of or experience in the formulation of budget estimates or prospective assignment to such work. Tuesdays and Fridays, 9 A.M. - 11 A.M., March 4-28. Eight two-hour classes. Room 2103 Alcott Hall.

c. Fundamentals of Cost Accounting:

While an exact place and time have not been scheduled, it is expected to begin around 1 April on the return of the instructor from a field trip. The course is designed to instruct in the use of cost principles in the management of resources, their place in determining costs of operations and as a tool

for eventual use in the preparation and execution of cost-based budgets.

3. It will be noted that following the recommendation of a majority of the students in the first runnings, the courses have been condensed through the use of two meetings per week.
4. Forms 73 in an original and one copy should be submitted for each nominee by February 24. Nominees for the Cost Accounting course may defer submitting them until a definite time and place are announced.
5. Forms 73 previously submitted where students could not be admitted to the first running will be given priority. Offices will be called to confirm that the student is still interested.
6. Because of the intensive nature of the courses no student will be allowed to take more than one. Classes will be limited in size to promote active participation in discussion by all students.

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E. R. SAUNDERS
Comptroller

22 January 1958

BUDGET - 10
FINANCE - 11
FISCAL - 10
MRD - 9
PAC - 10
TSC - 11

Rescinded by C.N. # 6-60

COMPTROLLER NOTICE NO. 2-58

For Circulation to: All Employees of the Office of the
Comptroller

SUBJECT: General - Incentive Awards Program
Specific - Employee Suggestions

REFERENCE: Comptroller Notice No. 3-55 dated 2 March 1956

1. During the past calendar year, employees of this Office participating in the Agency Incentive Awards Program have offered a number of suggestions with the view of improving techniques and methods employed and achieving greater efficiency and savings to the Agency.

2. Cash awards received by personnel of this Office during 1957 were as follows:

<u>Name</u>	<u>Amount</u>
	\$10.00
	25.00
	10.00
	15.00

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In addition to the foregoing cash awards, many other employees received letters of commendation for suggestions which did not merit a cash award.

3. I feel strongly that the incentive awards program of the Agency is one which merits the serious consideration of every employee. I also urge each individual in this Office to submit any ideas and suggestions relating to changes or improvements in operating methods or procedures which will result in more economical operation. Suggestions should be submitted in duplicate to the Incentive Awards Committee in the following general form:

- a. A brief but complete statement of the situation or procedure;
- b. A complete statement of the suggested change, with exhibits attached as necessary; and

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- c. A statement of the estimated savings indicating briefly how the estimate has been determined.
- 4. You may be assured that all suggestions and ideas are and will be carefully evaluated in terms of their usefulness and applicability.

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E. R. SAUNDERS
Comptroller

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17 January 1958

BUDGET - 9
FINANCE - 10
PAS - 9
TAS - 10

Rescinded by L N # 6-60

COMPTROLLER NOTICE NO. 1 - 58

SUBJECT: General - Allotments
Specific - Simplified Allotment Control Procedures
for WH Division

1. GENERAL

The following allotment accounting and reporting procedure has been approved for use by the WH Division on an experimental basis effective 1 January 1958. This procedure has been approved for the purpose of providing information to assist in determining whether or not satisfactory control can be maintained over funds by reduction in the number of allotments and to assist in determining if such a procedure should be implemented on an Agency-wide basis under the Financial Management Improvement Program. This procedure provides for (1) simplified funding program structure, (2) simplified allotment structure, and (3) cost control records for FI and [REDACTED] projects.

2. FUNDING PROGRAMS

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3. ALLOTMENTS

- a. Allotment advices from the Budget Division and field allotment advices from the WH Division will conform to the pattern proposed for Funding Programs. The Single allotments for each country for Mission II and Mission III for projects other than those having an administrative plan and those approved for amounts of more than \$100,000 will be referred to as "all other" allotments. Each request for an "all other" allotment for Mission III shall be supported by a schedule.

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showing the individual projects covered by the request and the total project approval for each.

- b. Stations and bases will receive allotments for Missions I, II, and III. In Missions II and III, separate allotments shall be made for each project requiring an administrative plan and any other projects in excess of \$100,000.
- c. The Chief of Station shall have authority to incur obligations for individual projects within "all other" allotments for Missions II and III up to the amount of the project authorizations provided the total of all project obligations does not exceed the total Mission allotment. Under the authority contained in [REDACTED] however, the Mission II individual project authorizations may be exceeded by \$1,500 or 15%, whichever is smaller, provided the increase does not raise the total project authorization over \$100,000 and provided further that obligations against the increased project levels do not exceed the Mission II allotment.
- d. A project cost number will be assigned by the Budget Division to each project approved under the "all other" Missions II and III allotments.

4. WH DIVISION FIELD ADVICES AND RECORDS

The WH Division shall advise each station of the amount approved for each project and the amount of approval available for obligation in the field for the current fiscal year. The stations shall maintain an Obligation Authority Record as prescribed by [REDACTED] for each allotment. The stations shall also maintain a Project Control Record (copy attached) for each project and shall record thereon the amount of the project approval made available to the field for the fiscal year as the amount of the obligation authority and the amount of each obligation incurred. The Project Control Records will be maintained in the field and will not be forwarded to headquarters.

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[REDACTED]
Deputy Comptroller

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S E C R E T

TAB

S E C R E T

3 August 1957

BUDGET	-	8
FISCAL	-	9
FINANCE	-	9
MRD	-	8
PAS	-	8
TAS	-	9
BF OFFICERS	-	2

Rescinded by C.N. # 6-60

COMPTROLLER NOTICE NO. 9-57

SUBJECT: General - Training

Specific - Comptroller Courses on Budgeting and
Cost Accounting

1. Beginning in October 1957 the Office of the Comptroller will conduct the first two in a series of special courses on budgeting as well as a course on the fundamentals of cost accounting. The courses will be open to all interested Agency personnel, although the emphasis will be on the practical application of this knowledge to the preparation and execution of the Agency budget.
2. Course descriptions and suggestions as to the persons who would benefit from such courses follow:
 - a. History and Development of Federal Budgeting - including the differences related to the handling of the Agency budget. For persons at all grade levels whose need is for an introduction to budget principles in the perspective of their historical development in the Federal Government.
 - b. Techniques in the Development of Budget Estimates - with emphasis on their application to CIA. Primarily for those who are or will be actively involved on the working level, e.g., GS-7 to 14.
 - c. Fundamentals of Cost Accounting - with particular emphasis on the application of cost principles to the management of resources, costs of operations, and the development of the Agency's cost-based budget. Only prerequisite is a working knowledge of the fundamentals of accounting.
3. While rigid prerequisites have not been established, recommendation may be made in a particular case that a different course

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be selected in view of the background of the individual. Enrollment in each of the courses will be limited to 10 to 15 students to encourage active participation in discussions.

4. A course which is not offered at this time but which may be given later is:

a. Seminar on Current Budgetary Problems - a series of discussions of key budget problems using current examples, e.g., the drive for economy, the effectuation of the Hoover Commission recommendations, etc. For top level (GS-12 - 14) Budget Personnel and those interested in Budgeting as a management device.

5. It is expected that each course will meet weekly for two hours for a period of eight to ten weeks. There will be outside reading assignments and one or more examinations.

6. Persons interested in the courses should submit an original and one copy of Form 73 to the Training Officer, Office of the Comptroller. It is important that these forms be particularly explicit as to the current duties and practical experience of the candidate and his educational background on budgeting and accounting. Before each course begins, clearance with OTR to allow credit under [REDACTED] will have been completed.

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[REDACTED]
E. R. SAUNDERS
Comptroller

S E C R E T

20 June 1957

BUDGET - 7
FISCAL - 8
FINANCE - 8
MRD - 7
PAS - 7
TAS - 8
BF OFFICERS - 1

Rescinded by C. N # 6-60

COMPTROLLER NOTICE NO. 8-57

SUBJECT: GENERAL - Training

SPECIFIC - Announcements of Special Training Courses

1. CABLE AND DISPATCH REFRESHER

The second special Cable and Dispatch Refresher Course for Comptroller personnel will be given 9 to 11 July 1957 in Room 132, Building [REDACTED]. The course will run from 9:00 am to 5:00 pm, on 9 and 10 July, and from 9:00 am to 12:30 pm on 11 July.

- a. There will be a major emphasis on a thorough grounding in basic cable and dispatch procedures to benefit those who prepare cables and dispatches only infrequently, but need a knowledge of such principles in their work.
- b. Because of the size of the classroom, not more than 25 persons can be enrolled.

2. CLASS "B" FINANCE PROCEDURES

This (the third running of this course) will begin 8 July and run through 19 July. The course is full time and under the direction of [REDACTED], experienced Finance personnel detailed to OTR.

- a. The location of the classroom will be announced later.
- b. OTR would prefer to have at least 10 people enrolled, but will consider a minimum of 7.
- c. The new "Class B Accounting and Reporting Procedures," [REDACTED] will form the basis for the training.
- d. The course is not restricted to persons for whom a definite Class "B" slot has been selected. On the

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other hand, those whose overseas ETD is as much as six or more months away, and whose interest will be at the working level in a particular station, should probably defer taking the course until their assignment is imminent to insure the maximum carry-over of knowledge when they go to the field.

- e. Some interest in the course has been expressed by operational personnel on the Chief of Station or Base level and they are, of course, welcome to enroll.

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E. R. SAUNDERS
Comptroller

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Next 1 Page(s) In Document Exempt

S E C R E T

12 June 1957

BUDGET - 5
FINANCE - 6
FISCAL - 6
PAS - 5
TAS - 5

COMPTROLLER NOTICE NO. 6-57

SUBJECT: General - Manual of General Ledger Accounts -
Fiscal Division

Specific - Establishment of "M" accounts as required
by references (a) and (b)

REFERENCES: (a) GAO General Regulation No. 131-Revised

(b) Comptroller Instruction No. 45

1. Consistent with the provisions of references (a) and (b), a separate decimal account designated with the suffix "M" is herewith established for each of the following accounts:

- 106 - Disbursing Funds
- 135 - Appropriated Funds Allotted for Confidential Operations
- 136 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - DCI Certification
- 137 - Disbursements by Fiscal Chargeable to Confidential Funds Allotments - No DCI Certification
- 138 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - Awaiting DCI Certification
- 152.9 - Accounts Receivable - Other
- 505 - Appropriations Available for Allotment
- 510 - Unobligated Allotments
- 520 - Unliquidated Obligations
- 530 - Expended Appropriations
- 531 - Reimbursements to Appropriations
- 535 - Expenditures from Overt Allotments for Property
- 600.1 - Current Costs

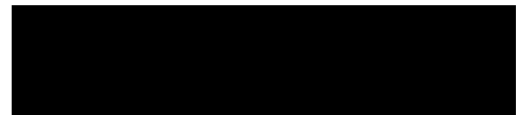
2. The "M" accounts shall be used to control amounts recorded in the respective accounts applicable to appropriations which have been unavailable for obligation for two or more fiscal years.

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S E C R E T

3. Inasmuch as the provision for a decimal "M" account for these accounts does not alter the basic definitions of the accounts, and in view of the fact that the several account descriptions involved will be reprinted as a result of the comprehensive review that is now being made to bring the Fiscal manual of accounts up to date, the account descriptions are not being reprinted at this time to include reference to the "M" account.

4. In order to provide a clear initial understanding of the operation of the "M" accounts there is provided as attachment "A" a set of illustrative journal entries covering the use of the "M" accounts.



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Deputy Comptroller

ATTACHMENT: A

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Attachment A
to Comptroller Notice
No. 6-57

Journal Entries Illustrating "M" Account Transactions

1. Opening entries to establish in "M" accounts the total amounts of unliquidated obligations applicable to lapsed appropriations, based upon memorandum advice from the Budget Division:
 - (a) Debit: 106.M - Disbursing Funds

Credit: 106._ - Disbursing Funds (lapsed years)
(To establish in account 106.M a balance equal to the total amount of unliquidated vouchered funds obligations and confidential funds obligations)
 - (b) Debit: 505._ - Appropriations Available for Allotment (lapsed years)

Credit: 135.M - Appropriated Funds Allotted for Confidential Operations

520.M - Unliquidated Obligations
(To establish in accounts 135.M and 520.M the total amounts of unliquidated confidential funds obligations and vouchered funds obligations, respectively, applicable to lapsed appropriations)
2. Expenditures, refunds, and reimbursements applicable to lapsed appropriations will be recorded in the "M" accounts in a manner consistent with established procedures for recording such transactions applicable to "active" appropriations.
3. Annual entries to adjust "M" accounts, based upon memorandum advice from the Budget Division, to equal total amount of unliquidated obligations applicable to lapsed appropriations, including unliquidated obligations applicable to the currently lapsing year (these entries shall be accomplished each year by 30 November as of the preceding 30 June, and shall be made concurrently with the closing of the budgetary accounts for the currently "lapsing" appropriation):

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S E C R E T

(a) Debit: 505.M - Appropriations Available for Allotment
Debit or Credit: 510.M - Unobligated Allotments
Debit or Credit: 520.M - Unliquidated Obligations
(To transfer to account 520.M
amounts recorded in account 505.M
and 510.M during the fiscal year.)

(b) Debit: 135.M - Appropriated Funds Allotted for Confidential
Operations

Credit: 136.M - Disbursements of Appropriated Funds Charge-
able to Confidential Funds Allotments -
DCI Certification

137.M - Disbursements by Fiscal Chargeable to Confi-
dential Funds Allotments - No DCI Certifica-
tion
(To transfer to account 135.M amounts recorded
in accounts 135.M and 137.M during the fiscal
year in order to reduce account 135.M to an
amount equal to "M" funds available for un-
liquidated confidential funds obligations.)

NOTE: Entries 3(a) and 3(b) above are in effect "preadjustment"
entries; the sum of the resulting balances in accounts 135.M
and 520.M should then equal the sum of the balances in accounts
106.M and 152.9.M.

(c) Debit: 505. - Appropriations Available for Allotment (year
of "lapsing" appropriation)

Credit: 135.M - Appropriated Funds Allotted for Confidential
Operations

520.M - Unliquidated Obligations
(For amounts necessary to increase 135.M
and 520.M to total amounts of unliquidated
confidential funds obligations and vouchered
funds obligations, respectively, applicable
to "lapsed" appropriations.)

(d) Debit: 152.9.M - Accounts Receivable - Other

Credit: 152.9 - Accounts Receivable - Other (for year of
lapsing appropriation)
(For amount necessary to increase 152.9.M
to total amount of receivables applicable
to "lapsed" appropriations.)

S E C R E T

(e) Debit: 106.M - Disbursing Funds

Credit: 106._ - Disbursing Funds (for year of "lapsing"
appropriation)
(For amount necessary to increase 106.M
to a balance which in combination with
account 152.9.M will equal the sum of ac-
counts 135.M and 520.M.)

- 3 -

S E C R E T

29 May 1957
BUDGET - 4
FINANCE - 5
FISCAL - 5
MRD - 5
PAS - 4
TAS - 5

COMPTROLLER NOTICE NO. 5-57

SUBJECT: General - Training

Specific - Professional Employees Test Battery (PETB)
(OTR January 1957 Catalog Page 1)

1. The completion of the Professional Employees Test Battery is a prerequisite to admission to any of the following courses:

Intelligence Orientation

Operations Support

Introduction to Communism

Operations Familiarization

Operations

2. This one-day, pre-training testing program is required only once during a student's Agency training and, upon request, will be administered by the Assessment and Evaluation Staff, OTR, on any Friday prior to the beginning of the desired course. Arrangements for taking this test may be made through the Training Officer, Office of the Comptroller, on Extension 4454.

3. Employees who have not taken the PETB but whose career plans call for one or more of the above listed courses are urged to take this test in ample time to ensure satisfaction of this prerequisite. It need not be deferred until just before taking a course nor is it available only to those taking a course.

4. In addition to its use by OTR in interpreting student achievement in these courses, the PETB furnishes the student with guidance as to his career interests and aptitudes. Results of the various tests are also available to supervisors for guidance in selecting candidates for training and advancement.

Acting Comptroller

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4
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Next 1 Page(s) In Document Exempt

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

13 March 1957

BUDGET - 2
FINANCE - 3
FISCAL - 3
MRD - 3
PAS - 2
TAS - 3

Rescinded by C.N.#6-60

COMPTROLLER NOTICE NO. 3-57

SUBJECT: General - Training

Specific - Refresher Course in Cable and Dispatch
Procedures for Comptroller Personnel

25X1A 1. A special refresher course in cable and dispatch procedures for Comptroller personnel will be given on the 3rd, 4th and 5th of April 1957 from 9 a.m. to 12:30 p.m. each day. Miss [REDACTED] of the OTR Staff will be the instructors. Classes will be held in Room 2202, Alcott Hall.

2. While the course is primarily for those secretaries and stenographers whose need is for a refresher in such work, the admission of other personnel may be considered by OTR if there is a justified need.

3. Further information on the course may be obtained from the Training Officer, extension 4454 or 4453. Suggestions which will help to tailor this course to the special needs of this Office are desired not later than 29 March 1957.

4. Registration will be accomplished in the normal manner through the submission of Forms 73.

[REDACTED]
E. R. SAUNDERS
Comptroller

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S E C R E T

25 February 1957

FINANCE	-	2
FISCAL	-	2
BUDGET	-	1
MRD	-	2
PAS	-	1
TAS	-	2

COMPTROLLER NOTICE NO. 2-57

SUBJECT: General - Revision of General Ledger Accounts -
Fiscal Division

Specific - New Fiscal Division Account No. 515 -
Unobligated Appropriations Transferred
to Reserve (Vouchered Allotments) and
No. 516 - Unobligated Appropriations
Transferred to Reserve (Confidential
Allotments)

1. General Ledger Accounts Nos. 515 and 516 are authorized
for use by the Fiscal Division in transferring the unobligated
portion of funds (previously available for allotment) to the reserve
for contingencies.

2. Attachments "A" and "B" provide descriptions of the
new Fiscal Division accounts, and should be inserted in the
Fiscal Division's Manual of General Ledger Accounts.

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Deputy Comptroller

ATTACHMENTS: "A" and "B"

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S E C R E T

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

ATTACHMENT "A" to
Comptroller Notice No. 2-57

515 - Unobligated Appropriations Transferred to Reserve (Vouchered Allotments)

This debit balance (budgetary) account represents that portion of unobligated allotted funds returned to the reserve for contingencies and carried forward to succeeding fiscal years. Debits to this account represent the unobligated balance of funds which have been recorded as an allotment to Account No. 510-"Unobligated Allotments". Account No. 515 is used in lieu of debiting Account No. 510 to indicate transfers to the reserve of a subsequent year in order that Account No. 510 - "Unobligated Allotments" will always control the total allotments authorized during the period in which the appropriation is active. A separate decimal account will be maintained for each fiscal year appropriation. This account will be debited with the amount of unobligated allotted appropriations transferred to the reserve for contingencies in accordance with memorandum advice from the Chief, Budget Division. This account will be credited with the balance in the account at the expiration of the second full fiscal year following the fiscal year or years for which the appropriation is available for obligation with offsetting debit to Account No. 505 - "Appropriations Available for Allotment".

Debit this Account with:

Amount of unobligated, allotted appropriations returned to reserve.

Contra to account 500.

Posting Media: Register of Journal Vouchers (SF 1017-G-Revised) supported by memorandum from Chief, Budget Division.

Credit this Account With:

Amount of balance in this account at the expiration of the second full fiscal year following the fiscal year or years for which the appropriation is available.

Contra to Account 505.

Posting Media: Register of Journal Vouchers supported by Memorandum for cancellation of Allotments from Chief, Budget Division.

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

S E C R E T

516 - Unobligated Appropriations Transferred to Reserve (Confidential Allotments)

This debit balance (budgetary) account represents that portion of unobligated allotted confidential funds transferred to the reserve for contingencies and carried forward to succeeding fiscal years. Debits to this account represent the unobligated balance of the no-year funds which have been recorded as an allotment to account 135. Account 516 is used in lieu of debiting account 135 to indicate transfers to the reserve of a subsequent year in order that account 135 will always control the total allotments authorized during the period in which the appropriation is active. A separate decimal account will be maintained for each fiscal year appropriation. This account will be debited with the amount of unobligated allotments of confidential funds transferred to the reserve for contingencies in accordance with memorandum advice from the Chief, Budget Division. This account will be credited with the balance in the account, at the expiration of the second full fiscal year following the fiscal year or years for which the appropriation is available for obligation, with offsetting debit to account 135 - "Appropriated Funds Allotted for Covert Operations Allotment."

Debit this account with:

Amount of unobligated, allotted appropriations returned to reserve.

Contra to account 500.

Posting Media: Journal Voucher (SF-1017-G-Revised) supported by memorandum from Chief, Budget Division.

Credit this account with:

Amount of balance in this account at the expiration of the second full fiscal year following the fiscal year or years for which the appropriation is available for obligation.

Contra to account 135.

Posting Media: Journal Voucher supported by memorandum for cancellation of allotments from Chief, Budget Division.

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4
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Next 6 Page(s) In Document Exempt

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

TAB

S E C R E T

*Totally Rescinded by C.I. #47
dated 17 July 1957*

20 December 1956
BUDGET - 19
FINANCE - 17
FISCAL - 20
PAS - 19
MRD - 16
TAS - 20

COMPTROLLER NOTICE NO. 20-56

SUBJECT: General - Manuals of General Ledger Accounts -
Finance Division and Fiscal Division

Specific - Establishment of New Account No. 138
and Revision of Account No. 136.

REF : Comptroller Instruction No. 32, dated December 1956

1. Consistent with the procedures provided in reference, new account No. 138 "Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments"- Awaiting DCI Certification" is established for use by both the Fiscal and Finance Divisions. The title of account No. 136 is changed to "Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - DCI Certification" and the description is revised as necessary consistent with the new procedure.

2. Descriptions of the new and revised accounts for insertion in the Manuals of General Ledger Accounts for the Fiscal Division and the Finance Divisions, respectively, are provided as Attachments "A", "B", "C" and "D" to this Notice.


Acting Comptroller

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ATTACHMENTS: "A", "B", "C" and "D"

S E C R E T

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 20-56
(Insert in Fiscal Division
Manual of General Ledger
Accounts)

136 - Disbursements of Appropriated Funds Chargeable to Confidential Funds
Allotments - DCI Certification

This debit balance (reciprocal) account will represent the amount of all appropriated fund disbursements which have been covered by the certification of the Director of Central Intelligence pursuant to Section 10(b) of Public Law 110, 81st Congress. Separate decimal accounts shall be maintained for each fiscal year appropriation, the suffixed digit being the last digit of the fiscal year. "No Year" funds shall be identified with an "X" suffix. The account will be debited with the amount of appropriated fund disbursements which are covered by DCI certification. The account will be credited with (1) amounts of collections that are received by the Fiscal Division to be reflected as reverse expenditures of charges against confidential funds allotments which were derived from disbursements charged or to be charged to this account, and (2) with amounts collected by the Fiscal Division that represent repayments of disbursements charged or to be charged to this account for which no expenditure has been recorded. The account also will be debited or credited at the end of the first fiscal year the appropriated funds are available and quarterly thereafter with adjustments reported by the Finance Division (contra entry to account No. 136 for the next succeeding fiscal year appropriation). The account,

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S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 20-56
(Con't)

also, will be credited at the time the related appropriation lapses (after the adjustment required in the next preceding sentence has been accomplished) with the balance of this account (contra to account No. 505).

Debit this account with:

(a) Amounts of DCI vouchers processed against the appropriation to reimburse Agent Cashiers in the Finance Division.

Contra to account No. 106.

Posting Media: Register of Cash Disbursements supported by Voucher and Schedule of Payments (SF-1166).

(b) Amounts of disbursements of appropriated funds for which DCI certification is obtained after the disbursements are made.

Contra to account No. 138.

Posting Media: Journal Voucher (SF-1017-G-Revised) supported by DCI certification covering specifically referenced disbursements of appropriated funds.

(c) At the end of each fiscal year and quarterly thereafter with adjustments reported by the Finance Division.

Contra to account No. 136 for the next succeeding fiscal year appropriation.

Posting Media: Journal Voucher (SF-1017-G-Revised) supported by memorandum from the Finance Division.

Credit this account with:

(a) At the end of each fiscal year and quarterly thereafter with adjustments reported by the Finance Division.

Contra to account No. 136 for the next succeeding fiscal year appropriation.

Posting Media: Journal Voucher (SF-1017-G-Revised) supported by memorandum from the Finance Division.

(b) Amounts of collections representing the refunds that are received by the Fiscal Division to be reflected as reverse expenditures of charges against confidential funds allotments which charges were derived from disbursements debited or to be debited to this account (Example-

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Contra to account No. 106.

(c) Amounts of collections representing repayments of disbursements charged or to be charged to this account for which no expenditure has been recorded. (Example - vouchered funds payroll withholding of amounts to be applied as repayment of confidential funds travel advances.

- 2 -

S E C R E T

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 20-56
(Con't)

Contra to account No. 106.

Posting Media: (For entries
(b) and (c) on preceding page)
Register of Cash Receipts
supported by Memorandum of
Collection (Form No. 1021) or
in cases where amounts are with-
held out of a disbursement,
Register of Cash Disbursements
supported by Voucher and
Schedule of Payments (SF-1166).

S E C R E T

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 20-56
(Insert in Fiscal Division
Manual of General Ledger
Accounts)

138 - Disbursements of Appropriated Funds Chargeable to Confidential Funds
Allotments - Awaiting DCI Certification

This debit balance (reciprocal) account will represent disbursements of appropriated funds except reimbursements to Agent Cashiers in the Finance Division which will be accounted for on the certificate of the Director of Central Intelligence pursuant to section 10(b) of Public Law 110, 81st Congress. The balance of this account shall be supported by the copies of paid SF-1166's for which DCI certifications have not been obtained. Separate decimal accounts shall be maintained for each fiscal year appropriation, the suffixed digit being the last digit of the fiscal year. "No Year" funds shall be identified with an "X" suffix. This account will be debited with the amount of all disbursements which require DCI certification, except reimbursements to Finance Division Agent Cashiers. It will be credited with amounts for which DCI certification is obtained (contra entry to account No. 136).

Debit this account with:

(a) Amounts of disbursements of appropriated funds which will be accounted for by DCI certification after the disbursements are made.

Contra to account No. 106.

Posting Media: Register of Cash Disbursements supported by Finance Division prepared Voucher and Schedule of Payments (SF-1166).

Credit this account with:

(a) With amounts in this account for which DCI certification is obtained.

Contra to account No. 136.

Posting Media: Journal Voucher (SF-1017-G-Revised) supported by DCI certification covering specifically referenced disbursements of appropriated funds.

S E C R E T

S E C R E T

ATTACHMENT "C" to
Comptroller Notice No. 20-56
(Insert in Finance Division
Manual of General Ledger
Accounts)

136 - Disbursements of Appropriated Funds Chargeable to Confidential Funds
Allotments - DCI Certification

This credit balance account represents the amount of all appropriated fund disbursements which have been covered by the certification of the Director of Central Intelligence pursuant to Section 10(b) of Public Law 110, 81st Congress.

Separate accounts, numbered under the decimal system, the suffixed digit being the last digit of the corresponding fiscal year, are maintained for each fiscal year appropriation. "No Year" funds shall be identified with an "X" suffix.

Credit this account with the amount of all appropriated fund disbursements which are covered by DCI certification. Debit this account with amounts collected by the Fiscal Division that represent refunds to be reflected as reverse expenditures of charges against confidential funds allotments which were derived from disbursements credited or to be credited to this account. (Example - [REDACTED])

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[REDACTED]. Debit this account with amounts collected by the Fiscal Division that represent repayments of disbursements credited or to be credited to this account for which no expenditure has been recorded (Example - vouchered payroll withholding of amounts to be applied as repayment of confidential funds travel advances).

S E C R E T

S E C R E T

ATTACHMENT "C" to
Comptroller Notice No. 20-56
(Con't)

Debit or credit this account at the end of the first fiscal year the appropriated funds are available and quarterly thereafter with an amount which will adjust the combined balances of accounts Nos. 135, 136, 137, and 138 for the same fiscal year to a combined debit balance equivalent to the sum of the balance of accounts Nos. 510 and 520 for the same fiscal year appropriation (contra entry will be to account No. 136 for the next succeeding fiscal year appropriation). Debit this account at the time the related appropriation lapses (after the adjustment required in the next preceding sentence has been accomplished) with the balance of this account (contra to account No. 510).

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S E C R E T

ATTACHMENT "D" to
Comptroller Notice No. 20-56
(Insert in Finance Division
Manual of General Ledger
Accounts)

138 - Disbursements of Appropriated Funds Chargeable to Confidential Funds
Allotments - Awaiting DCI Certification

This credit balance account represents disbursements of appropriated funds except reimbursements to Agent Cashiers which will be accounted for on the certificate of the Director of Central Intelligence pursuant to Section 10(b) of Public Law 110, 81st Congress. The balance of this account shall be supported by the copies of paid SF-1166's for which DCI certifications have not been obtained.

Separate accounts numbered under the decimal system, the suffixed digit being the last digit of the corresponding fiscal year, will be maintained for each fiscal year appropriation. "No Year" funds will be identified with an "X" suffix.

This account will be credited with disbursements which require DCI certification except reimbursements to Finance Division Agent Cashiers. The account will be debited with amounts for which DCI certification is obtained (contra entry to account No. 136).

S E C R E T

SECRET

Rescinded by CI #47 dated 17 July 1957

6 December 1956
BUDGET - 18
FISCAL - 19
PAS - 18
TAS - 19

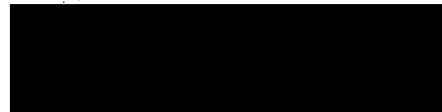
COMPTROLLER NOTICE NO. 19-56

SUBJECT: General - Manual of General Ledger Accounts - Fiscal Division
Specific - Establishment of New General Ledger Account

1. In order to provide for the interim recording of disbursement transactions that cannot be sufficiently identified to be completely distributed in the accounts the following account is provided for use by the Fiscal Division:

Account No. 250 - Deferred Debits - Undistributed Charges

2. Copies of this Notice should be provided to each holder of the Manual of General Ledger Accounts - Fiscal Division, and the attachment should be inserted in the Manual pending issuance of revised pages.



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Acting Comptroller

Attachment:

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S E C R E T

ATTACHMENT to
Comptroller Notice No. 19-56

New General Ledger Account - Fiscal Division Chart of Accounts
Account No. 250 - Deferred Debits - Undistributed Charges

This debit balance account shall represent undistributed charges that cannot be sufficiently identified and are held in suspense pending the determination as to appropriate disposition.

Subsidiary accounts shall be maintained by name of payee, invoice number, etc. as may be required in order to facilitate in the distribution to the appropriate accounts.

Any amounts remaining in this account beyond ninety (90) days shall be reported on a separate schedule attached to the monthly financial statements with an explanation as to the reasons why each such item cannot be distributed to the appropriate accounts.

S E C R E T

14 November 1956
BUDGET - 17
FINANCE - 16
FISCAL - 18
MRD - 15
PAS - 17
TAS - 18

Rescinded by C.I. No. 36

COMPTROLLER NOTICE NO. 18-56

SUBJECT: General - Manual of General Ledger Accounts - Finance Division

- Specific - (a) New General Ledger Account No. 170.9 - Stores - Supplies and Equipment Purchased for Cash by Field Installation Following FPA Procedures
- (b) New General Ledger Account No. 175.8, Property Transfers Between Field Installations Following FPA Procedures
- (c) New General Ledger Account 175.9, Property Transfers Between Headquarters and Field Installations Following FPA Procedures

1. PURPOSE

In order to enable the property unit, Accounts Branch, Finance Division to process all of the activity reflected upon the financial property accounting reports as evidenced in the "Analysis of Account No. 495 - Accountability to Headquarters" and to facilitate reconciliation of the reciprocal accounts Nos. 195 and 495, new general ledger accounts are established for use by the Finance Division, as follows:

Account No. 170.9 - Stores - Supplies and Equipment Purchased for Cash by Field Installations Following FPA Procedures

Account No. 175.8 - Property Transfers Between Field Installations Following FPA Procedures

Account No. 175.9 - Property Transfers Between Headquarters and Field Installations Following FPA Procedures

The description of these accounts are contained in Attachments "A", "B" and "C". These accounts will be included in the Manual of General Ledger Accounts - Finance Division, when next issued.

2. DISTRIBUTION OF NOTICE

Copies of this Notice should be provided to each holder of the Manual of General Ledger Accounts - Finance Division, and the attachments should be inserted in the Manuals pending issuance of revised pages.

ATTACHMENTS:

Acting Comptroller

SECRET

ATTACHMENT "A" to
Comptroller Notice No. 18-56

170.9 - Stores - Supplies and Equipment Purchased for Cash by Field
Installations Following FPA Procedures

This is a clearing account, normally reflecting a debit balance, established to enable the recordation of property acquisitions from the report "Analysis of Account No. 495 - Accountability to Headquarters" received from field installations following FPA procedures. This account shall be controlled by station location and posting voucher number. Debits to this account shall be recorded from the appropriate schedule submitted as part of the regular field installation financial reports. Credits to this account shall be recorded from the "Analysis of Account No. 495 - Accountability to Headquarters" submitted with the field installation property reports.

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175.8 - Property Transfers Between Field Installations Following FPA Procedures

This is a debit or credit balance account representing the carrying value of property transferred between field installations maintaining financial property procedures. This account shall be controlled by installation location and voucher number. Entries to this account shall be recorded from the field installation's financial property records, "Analysis of Account No. 495 - Accountability to Headquarters". Debits to this account represent the value of shipments made by the reporting installation to other installations operating under financial property procedures. Credits to this account represent the value of shipments received by the reporting installation from other installations operating under financial property procedures. Contra entries shall be made to account No. 195.0 "Accountability of Field Installations - Property".

S E C R E T

S E C R E T

ATTACHMENT "C" to
Comptroller Notice No. 18-56

175.9 - Property Transfers Between Headquarters and Field Installations
Following FPA Procedures

This is a debit or credit balance account representing the carrying value of property transferred between headquarters and field installations maintaining financial property procedures. This account shall be controlled by installation location and voucher number. Entries to this account shall be made from tabulated Monetary Receipts and Issues listings (transaction codes 3-8, 6-9 and 9-4) and from the field installation's financial property reports "Analysis of Account No. 495 - Accountability to Headquarters". Debits to this account represent the value of shipments made to the field installation from Headquarters inventories on hand (transaction code 6-9), the value of shipments made directly to the station from ZI suppliers (transaction code 9-4), and the value of shipments made from the field installation to headquarters (these entries will be recorded from the "Analysis of Account No. 495 - Accountability to Headquarters"). Credits to this account represent the value of shipments received from installations operating under financial property procedures (transaction code 3-8) and the acknowledgement of the receipt of shipments from headquarters as reported on the "Analysis of Account No. 495 - Accountability to Headquarters".

S E C R E T

SECRET

Issued by C.D. #34

26 December 1956

BUDGET	-	20
FINANCE	-	18
FISCAL	-	21
PAS	-	20
TAS	-	21
MRD	-	17

COMPTROLLER NOTICE NO. 18-56 - Amendment No. 1

SUBJECT: General - Manual of General Ledger Accounts - Finance Division

- Specific - (a) New General Ledger Account No. 170.9 -
Stores - Supplies and Equipment Purchased
for Cash by Field Installation Following
FPA Procedures
- (b) New General Ledger Account No. 175.8 -
Property Transfers Between Field
Installations Following FPA Procedures
- (c) New General Ledger Account No. 175.9 -
Property Transfers Between Headquarters
and Field Installations Following FPA
Procedures

1. PURPOSE

To establish an effective date for the use of the accounts authorized
in comptroller Notice 18-56 issued 14 November 1956.

2. EFFECTIVE DATE

The effective date for establishing the new general ledger accounts
authorized in Comptroller Notice 18-56 shall be 1 January 1957.

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10 October 1956

BUDGET - 16
FINANCE - 15
FISCAL - 17
PAS - 16
TAS - 17
MRD - 14

Totally Rescinded by CI #47

COMPTROLLER NOTICE NO. 17-56

SUBJECT: General - Manuals of General Ledger Accounts -
Finance Division and Fiscal Division

Specific - Revision of General Ledger Accounts Nos. 136
and 137

1. The purpose of this notice is to revise the titles and descriptions of Accounts Nos. 136 and 137 to make it clear that the distinguishing characteristic between the two accounts is whether the disbursement of appropriated funds chargeable to confidential funds allotments is or is not based upon the certification of the Director of Central Intelligence pursuant to Section 10(b) of Public Law 110, 81st Congress. Such DCI certifications may be provided on individual vouchers supporting specific disbursements, including reimbursements to Agent Cashiers, or they may be provided on memorandums authorizing aggregate disbursements of stated amounts for specific projects.

2. Consistent with the foregoing, the titles of Accounts Nos. 136 and 137 have been changed to read as follows:

136 - Disbursements by Fiscal Chargeable to Confidential Funds
Allotments - DCI Certification

137 - Disbursements by Fiscal Chargeable to Confidential Funds
Allotments - No DCI Certification

The revised descriptions of these accounts for insertion in the Manuals of General Ledger Accounts for the Fiscal Division and the Finance Division, respectively, are provided as Attachments "A", "B", "C" and "D" to this notice.

3. This revision is effective retroactively to 1 July 1955. It will be necessary, therefore, for the Fiscal Division to review and analyze entries made to Accounts 136.7 137.6, 137.5 and 137.4 since 1 July 1955 as a basis for transferring to the corresponding 136 accounts amounts which represent disbursements based upon DCI certifications. The Finance Division shall be notified of the amounts to be reclassified.

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[Redacted Signature]
Acting Comptroller

ATTACHMENTS: "A", "B", "C" and "D"

ATTACHMENT "A" to
Comptroller Notice No. 17-56
(Insert in Fiscal Division
Manual of General Ledger
Accounts)

136 - Disbursement by Fiscal Chargeable to Confidential Funds Allotments -
DCI Certification

This debit balance (reciprocal) account will represent the amount of all appropriated funds disbursed by the Fiscal Division on the certification of the Director of Central Intelligence pursuant to Section 10(b) of Public Law 110, 81st Congress. Separate decimal accounts shall be maintained for each fiscal year appropriation, the suffixed digit being the last digit of the fiscal year. "No Year" funds shall be identified with an "X" suffix. The account will be debited with the amount of vouchers certified by the DCI processed against appropriations and with vouchers based upon DCI certifications by memorandums authorizing aggregate expenditures of a stated amount for a specific project. The account will be credited with (1) amounts of collections that are received by the Fiscal Division to be reflected as reverse expenditures of charges against confidential funds allotments which were derived from disbursements charged to this account, and (2) with amounts collected by the Fiscal Division that represent repayments of disbursements charged to this account for which no expenditure has been recorded. The account also will be debited or credited at the end of the first fiscal year the appropriated funds are available and quarterly thereafter with adjustments reported by the Finance Division (contra entry to Account No. 136 for the next succeeding fiscal year appropriation). The account, also, will be credited at the time the related appropriation lapses (after the adjustment required in the next preceding sentence has been accomplished) with the balance of this account (contra to Account No. 505).

Debit this Account With:

(a) Amounts of DCI vouchers processed against the appropriation.

Contra to Account 106.

Posting Media: Register of Cash Disbursements supported by Voucher and Schedule of Payments (SF-1166)

(b) At the end of each fiscal year and quarterly thereafter with adjustments reported by the Finance Division.

Contra to Account 136 for the next succeeding fiscal year appropriation.

Posting Media: Journal Voucher (SF-1017-G-Revised) supported by memo-

Credit this Account With:

(a) At the end of each fiscal year and quarterly thereafter with adjustments reported by the Finance Division.

Contra to Account 136 for the next succeeding fiscal year appropriation.

Posting Media: Journal Voucher (SF-1017-G-Revised) supported by memorandum from the Finance Division.

(b) Amounts of collections representing refunds that are received by the Fiscal Division to be reflected as reverse expenditures against confidential

ATTACHMENT "A" (Cont'd)
Comptroller Notice No. 17-56

Credit this Account With:

funds allotments which charges
were derived from disbursements
debited to this account (Example -

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Contra to Account 106.

(c) Amounts of collections repre-
senting repayments of disbursements
charged to this account for which
no expenditure has been recorded.
(Example - vouchered funds payroll
withholding of amounts to be applied
as repayment of confidential funds
travel advances.)

Contra to Account 106.

Posting Media: Register of Cash
Receipts supported by C/Ds (SF-209)
or in cases where amounts are with-
held out of a disbursement, Register
of Cash Disbursements supported by
Voucher and Schedule of Payments
(SF-1166).

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ATTACHMENT "B" to
Comptroller Notice No. 17-56
(Insert in Fiscal Division
Manual of General Ledger
Accounts)

137 - Disbursements by Fiscal Chargeable to Confidential Funds Allotments -
No DCI Certification

This debit balance (reciprocal) account will represent the amount of funds disbursed by the Fiscal Division, chargeable to confidential funds allotments which disbursements are overt disbursements and are not based upon certification of the Director of Central Intelligence. A separate decimal account will be maintained for each fiscal year appropriation. Debit this account with the amount of all disbursements of appropriated funds by the Fiscal Division chargeable to confidential funds allotments which are not based upon DCI certification. Credit the account at the time the related appropriation lapses with the balance of the account (contra to Account No. 505).

Debit this Account With:

14. Amounts of vouchers, not requiring DCI certification, scheduled by the Fiscal Division for payment from vouchered funds to be charged to confidential funds allotments.

Contra to Account 106.

Posting Media: Register of Cash Disbursements supported by Voucher and Schedule of Payments (SF-1166)

16. Amounts of advances, not requiring DCI certification, to other Governmental agencies scheduled by the Fiscal Division for payment from vouchered funds which advances are chargeable to confidential funds allotments.

Contra to Account 106.

Posting Media: Register of Cash Disbursements supported by voucher and Schedule of Payments (SF-1166) or Voucher and Schedule of Withdrawals and Credits (SF-1081-Revised).

17. Amounts of costs incurred by other Governmental agencies from advances made and recorded in Account 146.4 by the Fiscal Division that are to be charged to confidential funds allotments.

Credit this Account With:

10. Amounts of bills rendered for collection of refunds to appropriations involving erroneous payments charged to this account.

Contra to Account 152.9.

Posting Media: Voucher and Schedule of Withdrawals and Credits (SF-1081-Revised) or Bill for Collections (Form No. 34-21).

21. Amounts of collections that are received by the Fiscal Division to be credited as reverse expenditures of charges against confidential funds allotments which charges were derived from disbursements charged to this account.

Contra to Account 106.

Posting Media: Register of Cash Receipts supported by Certificates of Deposits (SF-209).

25. Amount of checks charged to this account that are scheduled to the disbursing officer by the Fiscal Division for cancellation.

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ATTACHMENT "B" (Cont'd)

Comptroller Notice No. 1756

Debit this Account With:

Contra to Account 146.4

Posting Media: Journal Voucher
(SF-1017-G-Revised) supported by
monthly or other statements submitted
by agency to which the advance was
made.

Credit this Account With:

Contra to Account 106.

Posting Media: Schedule of Cancelled
Checks (SF-1098-Revised).

SECRET

ATTACHMENT "C" to
Comptroller Notice No.17-56
(Insert in Finance Division
Manual of General Ledger
Accounts)

136 - Disbursements by Fiscal Chargeable to Confidential Funds Allotments -
DCI Certification

This credit balance account represents the amount of all appropriated funds disbursed by the Fiscal Division on the certification of the Director of Central Intelligence pursuant to Section 10(b) of Public Law 110, 81st Congress.

Separate accounts, numbered under the decimal system, the suffixed digit being the last digit of the corresponding fiscal year, are maintained for each fiscal year appropriation. "No Year" funds shall be identified with an "X" suffix.

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Credit this account with the amount of all vouchers certified by the DCI processed against appropriations and with vouchers based upon DCI certifications by memorandums authorizing aggregate expenditures of stated amounts for specific projects. Debit this account with amounts collected by the Fiscal Division that represent refunds to be reflected as reverse expenditures of charges against confidential funds allotments which were derived from disbursements credited to this account. (Example - [REDACTED] collected by the Fiscal Division that represent repayments of disbursements credited to this account for which no expenditure has been recorded (Example - vouchered payroll withholding of amounts to be applied as repayment of travel advances).

Debit or credit this account at the end of the first fiscal year the appropriated funds are available and quarterly thereafter with an amount which will adjust the combined balances of Accounts Nos. 135, 136, and 137 for the same fiscal year to a combined debit balance equivalent to the sum of the balances of Accounts Nos. 510 and 520 for the same fiscal year appropriation (contra entry will be to Account No. 136 for the next succeeding fiscal year appropriation). Debit this account at the time the related appropriation lapses (after the adjustment required in the next preceding sentence has been accomplished) with the balance of this account (contra to Account No. 510).

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ATTACHMENT "D" to
Comptroller Notice No. 17-56
(Insert in Finance Division
Manual of General Ledger
Accounts)

137 - Disbursements by Fiscal Chargeable to Confidential Funds Allotments
No DCI Certification

This credit balance account represents the amount of funds disbursed by the Fiscal Division chargeable to confidential funds allotments which disbursements are overt disbursements and are not based upon certification of the Director of Central Intelligence. A separate account numbered under the decimal system, the suffixed digit being the last digit of the applicable fiscal year, is maintained for each fiscal year appropriation. Credit this account with the amount of all disbursements of appropriated funds by the Fiscal Division chargeable to confidential funds allotments which are not based upon DCI certifications. Debit the account at the time the related appropriation lapses with the balance of this account (contra to Account No. 510).

SECRET

C O N F I D E N T I A L

5 October 1956

Rescinded by C N # 6-60

BUDGET - 15
FINANCE - 14
FISCAL - 16
MRD - 13
PAS - 15
TAS - 16

COMPTROLLER NOTICE NO. 16-56

SUBJECT: Reports Management Program

REFERENCE: Acting Deputy Director (Support) Memorandum dated 24 August 1956 to all DD/S Components (Copy Attached)

1. The Acting Deputy Director (Support) has directed in the reference that each component of the Support Group establish, effective 1 October 1956, permanent measures to control and improve internal reports and to coordinate requirements for external reports with the Reports Management Officer of Records Management Staff.
2. On 31 January 1955 the Office of the Comptroller installed an office-wide Reports Management Program, and procedures were issued (Comptroller Instruction No. 4) to cover the inauguration of the program. Subsequently procedures were issued pertaining to the handling of new or revised reporting requirements (Amendment No. 1) and the analysis of current reporting requirements and periodic appraisals (Amendment No. 2).
3. In view of the directive of the DD/S it is essential that the provisions of Comptroller Instruction No. 4 and amendments thereto be strictly complied with to assure full benefits of the Reports Management Program and coordination with the overall DD/S Program. The DD/S directive requires that requests for reports which have not been assigned reports control symbols not be honored by the preparing component. Accordingly, requests for new recurring reports should be processed in accordance with the provisions of Amendment No. 1 to Comptroller Instruction No. 4 as expeditiously as possible.

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Acting Comptroller

ATTACHMENT:

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ATTACHMENT to
Comptroller Notice No. 16-56

24 August 1956

MEMORANDUM FOR: Director of Communications
Director of Personnel
Director of Training
General Counsel
Special Support Assistant to DD/S
Director of Security
Chief, Audit Staff
Comptroller
Director of Logistics
Chief, Medical Staff
Chief, Management Staff
Chief, Commercial Staff
Chief, Project Administrative Planning Staff

SUBJECT : Reports Management

1. The reports survey conducted last Fall revealed two significant facts; (a) in the DD/S area we spend over 100,000 hours yearly preparing reports, and (b) analyzing the need for reports pays dividends. Recommendations were developed on 45 of the 226 reports examined. Improved practices already have eliminated over 7,000 hours of headquarters reporting.
2. I am convinced that reports management should be continued in the DD/S area. You are therefore asked to establish permanent measures to control and improve your internal reports and to coordinate requirements for external reports with the Records Management Officer for Reports, Management Staff.
3. Effective 1 October 1956, each approved requirement for a recurring report shall be assigned a reports control symbol. Thereafter, personnel who receive a requirement for a recurring report which has not been assigned a symbol, shall so notify their Reports Management Officer and defer complying with the requirement until notified that it has been approved.
4. Attached is a basic guide for operating your reports management program. The Records Management Officer for Reports will assist your Staff in applying this guide to meet the particular needs of your component.

/s/ H.G. Lloyd

H. GATES LLOYD

Acting Deputy Director
(Support)

Attachment
Program Guide

31 August 1956

BUDGET - 14
FINANCE - 13
FISCAL - 15
MRD - 12
PAS - 14
TAS - 15

Rescinded by C.N. # 6-60

COMPTROLLER NOTICE NO. 15-56

SUBJECT: Appointment of Training Officer, Office of the Comptroller

1. Effective 1 October 1956, Mr. [REDACTED] is appointed Training 25X1A
Officer, Office of the Comptroller.
2. In this capacity Mr. [REDACTED] shall be responsible for the coordina- 25X1A
tion and development of training activities for all personnel in this
Office as required by Agency regulations.
3. This notice rescinds all previous designations of individuals in
this Office for training activities.

[REDACTED]
Acting Comptroller

25X1A

S E C R E T

S E C R E T

29 August 1956

Rescinded by C.N. #6-60

BUDGET - 13
FINANCE - 12
FISCAL - 14
MRD - 11
PAS - 13
TAS - 14

COMPTROLLER NOTICE NO. 14-56

SUBJECT: General - Announcement of Assignment to Key Position

25X1A

Specific - [REDACTED] Designated as Acting Comptroller

25X1A

During the absence of the Comptroller for the period from 29 August 1956 through 15 December 1956, Mr. [REDACTED] has been designated Acting Comptroller. Correspondence and other official documents normally prepared for the signature of the Comptroller during this period shall be prepared for the signature of the Acting Comptroller.

25X1A

[REDACTED]
E. R. SAUNDERS
Comptroller

S E C R E T

S E C R E T

16 August 1956

Rescinded by C.N. #6-60

BUDGET - 12
FINANCE - 11
FISCAL - 13
PAS - 12
TAS - 13

COMPTROLLER NOTICE NO. 13-56

SUBJECT: General - New Procedures Concerning Prior Fiscal Year
Appropriations and Unliquidated Obligations
Relative Thereto

Specific - Initial Actions to be Taken

REFERENCES: (1) Public Law 798 - 84th Congress, Approved 25 July 1956
(2) GAO - General Regulations No. 131, dated 7 August 1956

1. The purpose of this Notice is to set forth the initial actions that are to be taken by the components of the Office of the Comptroller to implement the provisions of reference (1) as specifically prescribed in reference (2). These immediate actions were generally agreed to as the result of a meeting called by the undersigned on 14 August 1956, which was attended by representatives of the Budget Division, Finance Division, Fiscal Division, and the Technical Accounting Staff.
2. The Finance Division and Fiscal Division shall begin immediately to arrange for the analyses of obligation records and accounts for the purpose of scheduling the amounts of unpaid obligations and uncollected receivables applicable to lapsed appropriations, pursuant to the provisions of paragraph 8 of reference (2).
3. The Budget Division shall conduct discussions with representatives of the GAO, Treasury Department, and Bureau of the Budget with the view of establishing special arrangements and procedures to be employed by the Agency in order to comply with security requirements.
4. A Comptroller Instruction will be issued subsequently to provide for the establishment of required accounts and permanent procedures.



Deputy Comptroller

25X1A

S E C R E T

36
S E C R E T

2 July 1956

FINANCE - 10
FISCAL - 12
PAS - 11
TAS - 12

COMPTROLLER NOTICE NO. 12-56

SUBJECT: General - Manual of General Ledger Accounts,
Finance Division

25X1A

Specific - New General Ledger Memorandum Account No.
795, [REDACTED]

1. Subject general ledger memorandum account is authorized for use by the Finance Division.
2. Attachments "A" and "B" contain the description of and illustrative journal entry for memorandum account No. 795.
3. Copies of this notice should be provided to each holder of the Manual of General Ledger Accounts - Finance Division and the attachments should be inserted in the manual pending issuance of revised pages.

25X1A

[REDACTED]
Acting Comptroller

ATTACHMENTS 2
"A" and "B"

S E C R E T

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4
25X1A

Next 1 Page(s) In Document Exempt

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

SECRET

15 June 1956

Rescinded by C.N #6-60

BUDGET - 10
FINANCE - 9
FISCAL - 11
MRD - 9
PAS - 10
TAS - 11

COMPTROLLER NOTICE NO. 11-56

SUBJECT: General - Announcement of Assignment to Key
Position

25X1A

Specific - [REDACTED] Designated as
Acting Comptroller

25X1A

During the absence of the Comptroller for the period from 18 June 1956 through 29 June 1956, Mr. [REDACTED] has been designated Acting Comptroller. Correspondence and other official documents normally prepared for the signature of the Comptroller during this period shall be prepared for the signature of the Acting Comptroller.

25X1A

[REDACTED]
E. R. SAUNDERS
Comptroller

SECRET

SECRET

Totally Rescinded by
CI # 47 dated 17 July 1957 5 April 1956

BUDGET - 8
FINANCE - 7
FISCAL - 9
PAS - 8
TAS - 9

COMPTROLLER NOTICE NO. 9-56

SUBJECT: General - Accounting for Funds Received by the Fiscal
Division Representing Refunds of Confidential
Funds

Specific - Use of Account No. 136 - Appropriated Funds
Withdrawn by Finance for Confidential Operations

1. PURPOSE

The purpose of this notice is to revise Account No. 136 - Appropriated Funds Withdrawn by Finance for Confidential Operations, to include provision for the recording of transactions covering funds received by the Fiscal Division which represent repayment of confidential funds for which no expenditure had been recorded. The recording of these transactions in these accounts will eliminate the issuance of checks to transfer the credits from the Fiscal Division to the Finance Division.

2. GENERAL

Transactions of this nature include but are not limited to collections made from employees, as repayments of advances, through payroll withholdings or by direct collection.

3. PROCEDURES

- a. Outstanding instructions covering the use of Account No. 136 - Appropriated Funds Withdrawn by Finance for Confidential Operations, provide for these activities but indicate that such transactions shall be recorded as reverse expenditures of confidential allotments. In order to cover activities for which no allotment expenditure had been previously recorded, such as refunds of advances, outstanding instructions pertaining to the use of Account No. 136 - Appropriated Funds Withdrawn by Finance for Confidential Operations, are amended to include such transactions.

SECRET

S E C R E T

- b. The Fiscal Division shall advise the Finance Division concerning these activities by transmitting either (1) a copy of the schedule of collections if the transaction is a direct collection, or (2) a copy of the disbursement voucher if the transaction is effected by withholding out of a disbursement, with the appropriate detail shown to enable the Finance Division to fully identify the credits.
 - c. The recording of these activities, as reported by the Fiscal Division, shall be made by the Finance Division as credits to the appropriate accounts.
4. Copies of this notice should be provided to all holders of the Manuals of General Ledger Accounts and the Attachments "A" and "B" should be inserted in the manuals replacing the descriptions of this account issued as Attachments to Comptroller Notice No. 27-55.

25X1A


E. R. SAUNDERS

ATTACHMENTS 2
"A" and "B"

S E C R E T

- 2 -

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No.
(Insert in Fiscal Division
Manual of General Ledger
Accounts)

136 - Appropriated Funds Withdrawn by Finance for Confidential Operations

This debit balance (reciprocal) account shall represent the amount of appropriated funds obtained by the Finance Division for confidential operations. Separate decimal accounts shall be maintained for each fiscal year appropriation numbered under the decimal system, the suffixed digit being the last digit of the fiscal year. "No Year" funds shall be identified with an "X" suffix. The account will be debited with the amount of vouchers signed by the DCI processed against appropriations. The account will be credited with amounts of collections pertaining to confidential funds that are received by the Fiscal Division. The account, also, will be debited or credited at the end of the fiscal year the appropriated funds are available and quarterly thereafter with adjustments reported by the Finance Division (contra entry to Account No. 136 for the next succeeding fiscal year appropriation). The account, also, will be credited at the time the related appropriation lapses (after the adjustment required in the next preceding sentence has been accomplished) with the balance of this account (contra to Account No. 505).

Debit this Account with:

(a) Amounts of DCI vouchers processed against the appropriation to provide funds for confidential operations.

Credit this Account with:

(a) At the end of each fiscal year and quarterly thereafter with adjustments reported by the Finance Division.

S E C R E T

SECRET

ATTACHMENT "A" (Con't) to
Comptroller Notice No.
(Insert in Fiscal Division
Manual of General Ledger
Accounts)

Contra to Account 106.

Posting Media: Register of Cash
Disbursements Supported by Voucher
and Schedule of Payments (SF-1166).
(b) At the end of each fiscal year
and quarterly thereafter with ad-
justments reported by the Finance
Division.

Contra to Account 136 for the
next succeeding fiscal year appro-
priation.

Posting Media: Journal voucher
(SF 1017-G-Revised) supported by
memorandum from the Finance Division.

Contra to Account 136 for
the next succeeding fiscal year
appropriation.

Posting Media: Journal Voucher
(SF 1017-G-Revised) supported
by memorandum from the Finance
Division.

(b) Amounts of collections
representing refunds of confi-
dential funds that are received
by the Fiscal Division to be reflec-
ted as reverse expenditures of
confidential allotments. (Example -

25X1A

Contra to Account 106

(c) Amounts of collections repre-
senting repayments of confidential
funds for which no expenditure has
been recorded.

(Example - vouchered funds payroll

SECRET

S E C R E T

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

ATTACHMENT "A" (Con't) to
Comptroller Notice No.
(Insert in Fiscal Division
Manual of General Ledger
Accounts)

withholding of amounts to be
applied as repayment of confi-
dential funds travel advances)

Contra to Account 106.

Posting Media: Register of Cash
Receipts supported by C/Ds (SF-209);
or in cases where amounts are with-
held out of a disbursement, Register
of Cash Disbursements supported by
Voucher and Schedule of Payments
(SF-1166).

S E C R E T

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

ATTACHMENT "B" to
Comptroller Notice No.
(Insert in Finance Division
Manual of General Ledger
Accounts)

136 - Appropriated Funds Withdrawn by Finance for Confidential Operations

This credit balance account shall represent the amount of appropriated funds obtained by the Finance Division for confidential operations.

Separate accounts, numbered under the decimal system, the suffixed digit being the last digit of the corresponding fiscal year, shall be maintained for each fiscal year appropriation. "No Year" funds shall be identified with an "X" suffix.

Credit this account with the amount of all DCI vouchers processed against appropriations to provide funds for confidential operations.

Debit this account with amounts collected by the Fiscal Division that represent refunds of confidential funds to be reflected as reverse expenditures of confidential allotments. (Example - [REDACTED])

[REDACTED]. Debit this account with amounts collected by the Fiscal Division that represent repayments of confidential funds for which no expenditure has been recorded. (Example - vouchered payroll withholding of amounts to be applied as repayment of travel advances).

Debit or credit this account at the end of the first fiscal year the appropriated funds are available and quarterly thereafter with an amount which will adjust the combined balances of Accounts No. 135, 136, and 137 for the same fiscal year to a combined debit balance equivalent to the sum of the balances of Accounts No. 510 and 520 for the same fiscal year appropriation. (contra entry will be to Account No. 136 for the next

S E C R E T

ATTACHMENT "B" (Con't) to
Comptroller Notice No.
(Insert in Finance Division
Manual of General Ledger
Accounts)

succeeding fiscal year appropriation). Debit this account at the time the related appropriation lapses (after the adjustment required in the preceding sentence has been accomplished) with the balance of this account (contra to Account No. 510).

S E C R E T

S E C R E T

21 March 1956

BUDGET - 7
FINANCE - 6
FISCAL - 8
MRD - 7
PAS - 7
TAS - 8

Rescinded by C.N. # 6-60

COMPTROLLER NOTICE NO. 8-56

SUBJECT: Designation of Acting Chief, Fiscal Division

During the absence of Mr. [REDACTED] for the period 25X1A
21 March 1956 through 3 May 1956, Mr. [REDACTED] is designated 25X1A
Acting Chief, Fiscal Division.

[REDACTED] 25X1A

E. R. SAUNDERS
Comptroller

S E C R E T

Rescinded by C N 2-62
Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4
S E C R E T

15 March 1956

FISCAL - 7-56
MRD - 6-56
TAS - 7-56

COMPTROLLER NOTICE NO. 7-56

SUBJECT: General - Safety

Specific - Curie Hall

1. As a result of the recent fire and safety survey of Curie Hall by the CIA Safety Officer, it is recommended that a memorandum be circulated to all occupants of Curie Hall concerning the improvement of housekeeping conditions in some areas of the building from a fire and safety hazard standpoint.
2. Some of the fire and safety measures which must be observed to ensure good housekeeping, the first essential in preventing fires, are as follows:
 - a. No inflammable volatile liquids, explosives, dangerous chemicals or nitrate films are to be used or stored in the building except under special conditions approved by the Safety Officer.
 - b. Unobstructed access to all fire extinguishers, fire hose, and fire alarm boxes should be maintained at all times.
 - c. All building exit doors and all doors and windows leading to fire escapes should be kept free of obstructions at all times.
 - d. All corridors and aisles should be maintained clear and unobstructed at all times. The cleared width of such corridors and aisles should not be less than the width of the exit doors. No storage should be permitted in corridors, aisles, or stairways.
3. It is the duty of each employee to bring to the attention of the Division Chief, any apparent fire or safety hazard existing in the building. Each employee is urged to remain on the alert and notify the Division Chief of any situation or conditions which might precipitate a false alarm, an accident or a fire.

[REDACTED]
E. R. SAUNDERS
Comptroller

25X1A

S E C R E T

SECRET

8 March 1956

BUDGET - 6
FISCAL - 6
PAS - 6
TAS - 6

COMPTROLLER NOTICE NO. 6-56

SUBJECT: General - Safety

Specific - Alcott Hall

25X1A

1. On the 30th and 31st of January 1956 an inspection was made of Alcott Hall by [REDACTED] CIA Acting Safety Officer. A number of specific deficiencies were noted and those responsible for taking corrective action have been notified.

2. The report contains one over-all recommendation which concerns those persons responsible for the relocation and placement of heavy objects and equipment:

"It is imperative that load limits prescribed for this resident hall type building be observed. Original intended use of this building drastically limits the live load when the building is used for office workshop endeavors. Therefore, if any persons responsible for the relocation or placement of any heavy objects (safes, map cabinets, machines, etc.) is not sure of the load limit in the area involved, he should call the CIA Safety Officer on extension 8453 for clarification."

3. For the safety of all concerned it is essential that the prescribed load limits be observed. Any questions relating to such load limits should be referred to the CIA Safety Officer as indicated in the above quoted paragraph.

25X1A

[REDACTED]
E. R. SAUNDERS
Comptroller

SECRET

Rescinded by CN # 6-60

BUDGET - 5
FINANCE - 5
FISCAL - 5
MRD - 5
PAS - 5
TAS - 5

COMPTROLLER NOTICE NO. 5-56

For Distribution to: All Employees of the Office of the Comptroller

SUBJECT: General - Incentive Awards Program

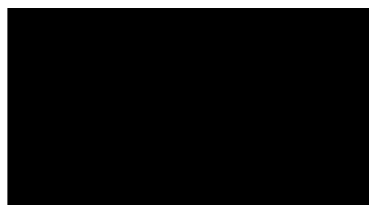
Specific - Employee Suggestions

REFERENCE: Comptroller Notice No. 3-55 dated 2 March 1955

1. During the past calendar year, employees of this Office participating in the Agency Incentive Awards Program have offered a number of suggestions with the view of improving techniques and methods employed and achieving greater efficiency and savings to the Agency.

2. Cash awards received by personnel of this Office during 1955 were as follows:

25X1A



\$ 35.00
20.00
65.00
250.00
25.00
10.00

Many other employees received letters of commendation for suggestions which did not merit a cash award.

3. I wish to again urge each of you in this Office to submit to the Incentive Awards Committee any suggestion or idea that you may have on subjects related to the activities of this Office or other subjects. In this connection, to facilitate in the review and evaluation of each suggestion, the following should be contained in the description of the suggestion:

- a. A brief but complete statement of the situation or procedure;
- b. A complete statement of the suggested change, with exhibits attached as necessary; and
- c. A statement of the estimated savings indicating briefly how the estimate has been determined.

4. You may be assured that all suggestions and ideas are and will be carefully evaluated in terms of their usefulness and applicability.

E. R. SAUNDERS

25X1A

17 February 1956

Rescinded by C.N. # 6-60

BUDGET - 4
FINANCE - 4
FISCAL - 4
PAS - 4
TAS - 4
MRD - 4

COMPTROLLER NOTICE NO. 4-56

SUBJECT: General - Cash Collections and Expenditures Applicable to
Lapsed Appropriations

Specific - (a) Accounting for - By Fiscal Years

(b) New and Revised General Ledger Accounts for
Fiscal Division:

Account No. 493 - Funds Disbursed from
Certified Claims Account
Account No. 610 - Costs Charged to Certified
Claims Account
Account No. 450 - Invested and Donated Capital

REFERENCE: Comptroller Instruction No. 17

1. PURPOSE

The purpose of this Notice is to provide a procedure and the new accounts necessary for recording by the Fiscal Division (1) cash collections applicable to lapsed appropriations and (2) claims paid from the Certified Claims Account, in a manner which will indicate the fiscal year involved. This information will be reflected on the monthly trial balance prepared by the Fiscal Division and will be used for the adjustment of appropriation expenditures in various reports to the Comptroller.

2. DEFINITIONS

a. Collections

The collections covered by this Notice shall represent portions of amounts deposited with the U. S. Treasury as "Miscellaneous Receipts" (see paragraph 6 of Comptroller Instruction No. 17) which, except for the fact that the appropriation for the fiscal year against which the original expenditure was recorded has lapsed, would be treated as refunds of expenses or as reimbursements to an appropriation (see paragraphs 4 and 5 of Comptroller Instruction No. 17).

b. Claims Paid from the Certified Claims Account

These items represent claims paid from the appropriation account, titled "Payment of Certified Claims," which was established by the Surplus Fund - Certified Claims Act of 1949. (Sec 31 USC 712b).

3. ACCOUNTING PROCEDURES

a. Collections

All collections shall be debited to Account No. 490 - "Funds Returned to U. S. Treasury" and shall be credited to Account No. 650.1 - "Current Income - Miscellaneous Receipts." Such credits to Account No. 650.1 shall be recorded in fiscal year subdivisions of the subaccount now maintained for lapsed appropriations (CIA - Symbol No. 213590) or of a new subaccount which is to be established for lapsed appropriations (Treasury Department - Symbol No. 203590). Appropriate entries shall be made in the current fiscal year to make this procedure retroactive to all collections received in the current fiscal year.

b. Claims Paid from the Certified Claims Account

In order to provide for the recordation of claims paid from the Certified Claims Account, new general ledger accounts are provided for use by the Fiscal Division as follows:

Account No. 493 - Funds Disbursed from Certified Claims Account

Account No. 610 - Costs Charged to Certified Claims Account

The descriptions of these accounts are provided in Attachments A and B. As provided in the description of account No. 610, a separate decimal account shall be maintained for the fiscal year of each applicable lapsed appropriation. A revised description of Account No. 450 - "Invested and Donated Capital", to make reference to the above accounts also is provided in Attachment C. Amounts shall be recorded in the new accounts upon receipt from the Disbursing Branch of a copy of GAO Form 195, evidencing payment of a claim from the Certified Claims Account. Appropriate entries shall be made in the current fiscal year to make the procedure retroactive to all payments made from the Certified Claims Account during the current fiscal year.

4. PRIOR FISCAL YEARS

The Fiscal Division shall prepare and furnish the Program Analysis Staff with an analysis of (1) collections received in prior fiscal

years to show the fiscal year of the appropriation against which the related expenditures were charged and (2) payments of claims from the Certified Claims Account in prior fiscal years to show the fiscal year of the appropriation involved.

5. DISTRIBUTION OF NOTICE

Copies of this Notice should be provided to each holder of the Manual of General Ledger Accounts for Fiscal Division, and the attachments should be inserted in the Manual pending issuance of revised pages.

25X1A



ATTACHMENTS:

A, B, C, and D

~~SECRET~~

ATTACHMENT A to
Comptroller Notice No. 4-56

493 - Funds Disbursed from Certified Claims Account

This credit balance (statistical) account represents claims paid from the Certified Claims Account without regard to the year of appropriation.

Debit this account with:

Amount of balance in this account at the close of each fiscal year.

Contra to account 450.

Posting Media: Journal
Voucher (SF 1017 G Revised)

Credit this account with:

Amount of claims paid from the Certified Claims Account.

Contra to account 610.

Posting Media: Journal
Voucher (SF 1017 G Revised),
supported by GAO Form 195
evidencing payment of a
claim from the Certified
Claims Account.

~~SECRET~~

S E C R E T

ATTACHMENT B to
Comptroller Notice No. 4-56

610 - Costs Charged to Certified Claims Account

This debit balance (nominal) account represents the total amount of claims paid during the year from the Certified Claims Account. A separate decimal account shall be maintained for the fiscal year of each applicable lapsed appropriation.

Debit this account with:

Amount of claims paid
from the Certified Claims
Account.

Contra to account 493.

Posting Media: Journal
Voucher (SF 1017 G Revised),
supported by GAO Form 195,
evidencing payment of a
claim from the Certified
Claims Account.

Credit this account with:

Amount of balance in this
account at the close of
each fiscal year.

Contra to account 450.

Posting Media: Journal
Voucher (SF 1017 G Revised).

S E C R E T

ATTACHMENT C to
Comptroller Notice No. 4-56

450 - Invested and Donated Capital

This is a clearing account for the purpose of closing accounts 490, 493, 530, 531, 600.1, 610, 650.1 and 650.5 at the end of each fiscal year. This account will generally show a zero balance as a result of these entries. A credit balance in this account will represent accounts receivable outstanding for Miscellaneous Receipts that have been billed but not collected (the offsetting debit will be in the balance of account 152.9 - Accounts Receivable - Other). Any resulting debit balance in this account will indicate erroneous amounts transferred from other accounts.

Debit this account with:

41. (a) Amount of balance in account 531 - Reimbursements to Appropriations at the close of each fiscal year.

Contra to account 531.

Posting Media: Journal
Voucher (SF 1017 G
Revised).

42. Amount of balance in account 600.1 - Current Costs Direct Allotment at the close of each fiscal year.

Contra to account 600.1.

Posting Media: Journal
Voucher (SF 1017 G
Revised).

Credit this account with:

40. Amount of balance in account 530 - Expended Appropriations at the close of each fiscal year.

Contra to account 530.

Posting Media: Journal
Voucher (SF 1017 G
Revised).

41. (b) Amount of balance in account 650.5 - Current Income - Reimbursements at the close of each fiscal year.

Contra to account 650.5.

Posting Media: Journal
Voucher (SF 1017 G
Revised).

S E C R E T

ATTACHMENT C to
Comptroller Notice No. 4-56
(Con't)

Debit this account with:

43. (b) Amount of balance in account 490 - Funds Returned to U. S. Treasury at the close of each fiscal year.

Contra to account 490.

Posting Media: Journal
Voucher (SF 1017 G
Revised).

44. Amount of balance in account 535 - Expenditures from Overt Allotments for Property at the close of each fiscal year.

Contra to account 535.

Posting Media: Journal
Voucher (SF 1017 G
Revised).

45. (a) Amount of balance in account No. 610 - Costs Charged to Certified Claims Account at the close of each fiscal year.

Contra to account 610.

Posting Media: Journal
Voucher (SF 1017 G Revised).

Credit this account with:

43. (a) Amount of balance in account 650.1 - Current Income - Miscellaneous Receipts at the close of each fiscal year.

Contra to account 650.1.

Posting Media: Journal
Voucher (SF 1017 G
Revised).

45. (b) Amount of balance in account No. 493 - Funds Disbursed from Certified Claims Account at the close of each fiscal year.

Contra to account 493.

Posting Media: Journal
Voucher (SF 1017 G
Revised).

S E C R E T

S E C R E T

ATTACHMENT D to
Comptroller Notice No. 4-56

45 - Costs Charged to Certified Claims Account and Funds Disbursed
from Certified Claims Account - To Close

Amounts of balances in accounts 610 - Costs Charged to
Certified Claims Account and 493 - Funds Disbursed from Certified
Claims Account at the close of each fiscal year.

(a) To close account 610

Debit: 450 - Invested and Donated Capital

Credit: 610 - Costs Charged to Certified Claims Account

(b) To close account 493

Debit: 493 - Funds Disbursed from Certified Claims Account

Credit: 450 - Invested and Donated Capital

Posting Media: Journal Voucher (SF 1017 G Revised)

S E C R E T

S E C R E T

17 February 1956

Rescinded by ON # 6-60

BUDGET - 3
FINANCE - 3
FISCAL - 3
MRD - 3
PAS - 3
TAS - 3

COMPTROLLER NOTICE NO. 3-56

SUBJECT: General - Decentralized Allotment Control Procedure -
Confidential Funds

Specific - Approved for Use by the Office of the Deputy Director
(Support [REDACTED] and the Office of Security

1. The decentralized Allotment Control Procedure - Confidential Funds, is authorized for use by the Office of the Deputy Director (Support) and [REDACTED] effective 1 February 1956 for fiscal years 1956, 1955 and 1954. The procedure provides for the allottees to maintain a detailed record of the obligations and report to the Finance Division on a Summary Obligation Report the cumulative obligations at the end of each month for recordation in the official Agency accounts. This procedure embraces the same principles as those followed by the DD/P allottees under procedure commonly known as the [REDACTED]

2. The obligation records for the DD/S allotments will be maintained separately as follows:

6001-10	[REDACTED]	Ex. 3994	122 East
6002-10	[REDACTED]	Ex. 3295	2010 L
6003-10	[REDACTED]	Ex. 8415	2020 Barton

3. Effective 1 July 1955 the procedure as outlined in paragraph 1 was authorized for use by the Office of Security.

[REDACTED]
Deputy Comptroller

S E C R E T

S E C R E T

20 January 1956

Rescinded by C N # 6-60

BUDGET - 2
FINANCE - 2
FISCAL - 2
MRD - 2
PAS - 2
TAS - 2

COMPTROLLER NOTICE NO. 2-56

SUBJECT: General - Decentralized Allotment Control Procedure -
Confidential Funds

Specific - Approved for use by the Office of the Director,
the Office of the General Counsel, the Audit
Office, and the Medical Office

1. The Decentralized Allotment Control Procedure - Confidential Funds, is authorized for use by the Office of the Director, the Office of the General Counsel, the Audit Office and the Medical Office, effective 1 January 1956, for fiscal years 1956, 1955 and 1954. The procedure provides for the allottees to maintain a detailed record of the obligations and report to the Finance Division on a Summary Obligation and Property Requisition Report the cumulative obligations and requisitions at the end of each month for recordation in the official Agency accounts. This procedure embraces the same principles as those followed by the DD/P allottees under procedure commonly known as the [REDACTED] 25X1A

2. The obligation records for the Office of the Director will be maintained separately by each component of his Office as follows:

Admin. Office/DCI
Inspector General
Cable Secretary
Directors Project
DCI/FCS

202 Admin.
231 Admin.
2202 I
2010 Qtrs. I
321 Admin.

[REDACTED]
Deputy Comptroller

S E C R E T

SECRET

18 January 1956

BUDGET - 1
FINANCE - 1
FISCAL - 1
PAS - 1
TAS - 1
MRD - 1

COMPTROLLER NOTICE NO. 1-56

SUBJECT: General - Manual of General Ledger Accounts - Finance Division

- Specific - (a) New General Ledger Account No. 303.4, Accounts Payable - Current - Procurement from Armed Services Overseas
- (b) Revised General Ledger Account No. 303.2, Accounts Payable - Property - Current
- (c) Revised General Ledger Account No. 303.3, Accounts Payable - Outstanding More Than One Year

1. New General Ledger Account No. 303.4, Accounts Payable - Current - Procurement from Armed Services Overseas - is authorized for use by the Finance Division and Account No. 303.2, Accounts Payable - Property - Current - and Account No. 303.3, Accounts Payable - Outstanding More Than One Year - have been appropriately revised in conformance therewith. Account No. 303.4 is established to provide for accounts payable to the Armed Services where the requisitions were submitted and deliveries were made at overseas locations and the payments are to be made at Headquarters. Because of the different mechanics used in establishing the individual items in the records and in the liquidation of the items, it is deemed advisable to segregate these payables from those established at Headquarters.

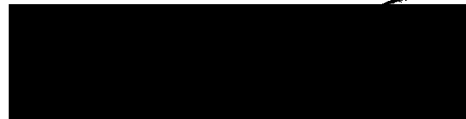
2. Attachments A, B, and C to this Notice provide the descriptions for these accounts. These accounts will be included in the next revision of the Manual of General Ledger Accounts - Finance Division.

3. The Finance Division shall analyze present Account No. 303.2 and make appropriate recordings in new Account No. 303.4. Also, the Finance Division shall maintain a continuing analysis of present Account No. 303.3 in order to transfer to Account No. 450 those items for which the related appropriation has lapsed and the obligation has been cancelled.

SECRET

S E C R E T

4. This Notice rescinds Comptroller Notice 6-55 issued 4 April 1955 and is in answer to the memorandum dated 8 December 1955 from Acting Chief, Finance Division to the Chief, Technical Accounting Staff; Subject: Manual of General Accounts - Finance Division. Copies hereof should be provided to each holder of the Manual of General Ledger Accounts - Finance Division and the new and revised account descriptions should be inserted in the manuals pending issuance of revised pages.



25X1A

Deputy Comptroller

ATTACHMENTS - 3
A, B, and C

S E C R E T

- 2 -

SECRET

ATTACHMENT "A" to
Comptroller Notice No. 1

303.2 - Accounts Payable - Current - Procurement at Headquarters

This is a credit balance account representing accounts payable outstanding one year or less to vendors and suppliers, other than components of the Armed Services overseas, created through receipt of material and equipment for which payment has not been effected. Credits to this account will be based on evidence of receipt of material and equipment placed in stores. Debits to this account will be made (1) at the time invoices or bills are processed for payment or for credit to Account No. 146.2 where advance payment has been made and (2) upon transfer of items to Account 303.3 where they have remained outstanding more than one year.

SECRET

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 1

303.3 - Accounts Payable - Outstanding More Than One Year

This is a credit balance account representing accounts payable outstanding for more than one year to vendors and suppliers created through receipt of material and equipment for which payment has not been effected. Credits to this account will be based upon journal vouchers transferring accounts payable items outstanding more than one year from Account No. 303.2 and Account No. 303.4. Debits to this account will be made (1) at the time invoices or bills are processed for payment or (2) at the time the related appropriation lapses upon transfer of items to Account No. 450 for which billings have not been received and paid by the Agency. Invoices or bills received subsequent to the transfer of items to Account No. 450 will be reinstated in this account prior to processing the payment.

S E C R E T

S E C R E T

ATTACHMENT "C" to
Comptroller Notice No. 1

**303.4 - Accounts Payable - Current - Procurement from Armed Services
Overseas**

This is a credit balance account representing the Agency's liability to the Armed Services created through the receipt of material, equipment or services at overseas installations where payment is to be effected at Headquarters. Credits to this account will be made from Consolidated Receiving Reports received by Headquarters from the respective overseas installations. Debits to this account will be made (1) at the time billings from the Armed Services are processed for payment or for credit to Account No. 146.2 where advance payment has been made, and (2) upon transfer of items to Account No. 303.3 when they have remained outstanding more than one year.

S E C R E T

TAB

Declassified by C.I. #36
SECRET

9 December 1955

*Totally Rescinded by CI #47
dated 17 July 1967*

BUDGET	- 26
FINANCE	- 25
FISCAL	- 24
PAS	- 27
TAS	- 27
MRD	- 20

COMPTROLLER NOTICE NO. 27-55

SUBJECT: General - Manuals of General Ledger Accounts

Specific - Revised Accounts No. 136 - Appropriated Funds
Withdrawn by Finance for Confidential Operations

1. Enclosed are revised Accounts No. 136, Appropriated Funds Withdrawn by Finance for Confidential Operations, which have been amended to also provide for the recording of amounts of collections pertaining to confidential funds that are received by the Fiscal Division to be reflected as reverse expenditures of confidential allotments.

2. Copies of this Notice should be provided to all holders of the Manuals of General Ledger Accounts, and the Attachments "A" and "B" should be inserted in the manuals replacing the descriptions of this account issued as Attachments to Comptroller Notices Nos. 13-55 and 14-55.


25X1A

Acting Comptroller

ATTACHMENTS-2
"A" and "B"

SECRET

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 27-55
(Insert in Fiscal Division
Manual of General Ledger
Accounts)

136 - Appropriated Funds Withdrawn by Finance for Confidential Operations

This debit balance (reciprocal) account will represent the amount of appropriated funds obtained by the Finance Division for confidential operations. A separate decimal account will be maintained for each fiscal year appropriation. The account will be debited with the amount of vouchers signed by the DCI processed against appropriations. The account will be credited with amounts of collections pertaining to confidential funds that are received by the Fiscal Division to be reflected as reverse expenditures of confidential allotments. The account, also, will be debited or credited at the end of the fiscal year the appropriated funds are available and quarterly thereafter with adjustments reported by the Finance Division (contra entry to Account No. 136 for the next succeeding fiscal year appropriation). The account, also, will be credited at the time the related appropriation lapses (after the adjustment required in the next preceeding sentence has been accomplished) with the balance of this account (contra to Account No. 505).

Debit this Account with:

(a) Amounts of DCI vouchers processed against the appropriation to provide funds for confidential operations.

Contra to Account 106

Posting Media: Register of Cash Disbursements Supported by Voucher and Schedule of Payments (SF-1166).

(b) At the end of each fiscal year and quarterly thereafter with adjustments reported by the Finance Division.

Contra to Account 136 for the

Credit this Account with:

(a) At the end of each fiscal year and quarterly thereafter with adjustments reported by the Finance Division.

Contra to Account 136 for the next succeeding fiscal year appropriation.

Posting Media: Journal voucher (SF 1017-G-Revised) supported by memorandum from the Finance Division.

(b) Amounts of collections representing refunds of confidential funds that are

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S E C R E T

**ATTACHMENT "A" to
Comptroller Notice No. 27-55
(Insert in Fiscal Division
Manual of General Ledger
Accounts)**

next succeeding fiscal year appropriation.

Posting Media: Journal voucher
(SF 1017-G-Revised) supported by
memorandum from the Finance Division.

received by the Fiscal Division to be reflected as reverse expenditures of confidential allotments.

Contra to Account 106

Posting Media: Register of
Cash Receipts supported by
C/Ds (SF-209); or in cases
where amounts are withheld
out of a disbursement, Register
of Cash Disbursements supported
by Voucher and Schedule of
Payments (SF-1166) (Example-

25X1A

- 2 -

S E C R E T

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 27-55
(Insert in Finance Division
Manual of General Ledger
Accounts)

136 - Appropriated Funds Withdrawn by Finance for Confidential Operations

This credit balance account represents the amount of appropriated funds obtained by the Finance Division for confidential operations.

Separate accounts, numbered under the decimal system, the suffixed digit being the last digit of the corresponding fiscal year, are maintained for each fiscal year appropriation.

Credit this account with the amount of all DCI vouchers processed against appropriations to provide funds for confidential operations. Debit this account with amounts collected by the Fiscal Division that represent refunds of confidential funds to be reflected as reverse expenditures of confidential allotments.

Debit or credit this account at the end of the first fiscal year the appropriated funds are available and quarterly thereafter with an amount which will adjust the combined balances of Accounts Nos. 135, 136, and 137 for the same fiscal year to a combined debit balance equivalent to the sum of the balances of Accounts Nos. 510 and 520 for the same fiscal year appropriation (contra entry will be to Account No. 136 for the next succeeding fiscal year appropriation). Debit this account at the time the related appropriation lapses (after the adjustment required in the next preceding sentence has been accomplished) with the balance of this account (contra to Account No. 510).

S E C R E T

S E C R E T

1 December 1955

Rescinded by C.N.#6-60

BUDGET - 25
FINANCE - 24
FISCAL - 23
MRD - 19
PAS - 26
TAS - 26

COMPTROLLER NOTICE NO. 26-55

SUBJECT: General - Decentralized Allotment Control Procedure -
Confidential Funds

Specific - Approved for Use by Office of Logistics, Office
of the Comptroller, and the Office of Personnel

1. The decentralized Allotment Control Procedure - Confidential Funds, is authorized for use by the Office of Logistics, the Office of Personnel and this Office effective as of 1 December 1955 for fiscal years 1956, 1955 and 1954. The procedure provides for the allottees to maintain a detailed record of the obligations and report to the Finance Division on a Summary Obligation Report the cumulative obligations at the end of each month for recordation in the official Agency accounts. This procedure embraces the same principles as those followed by the DD/P allottees under procedure commonly known as the [REDACTED]

25X1A

2. The Finance, Fiscal and Machine Records Division of the Office of the Comptroller will maintain the necessary records for confidential fund allotments and property authorizations for their respective Divisions and will report cumulative obligations and cumulative requisitions directly to the Accounts Branch, Finance Division.

3. The expenditure documents (invoices) received for payment in the Fiscal Division relative to the bulk procurement stock accounts (6807, 6895 and 6897) will not be referred to the Office of Logistics for certification, but will have the allotment charge and obligation reference number entered thereon from the related obligation documents prior to being forwarded to the Finance Division for recording.

[REDACTED]

25X1A

Acting Comptroller

S E C R E T

SECRET

Totally Rescinded by CI #47, dated 17 July 1957
10 November 1955

BUDGET - 24
FINANCE - 23
FISCAL - 22
PAS - 25
TAS - 25
MRD - 18

COMPTROLLER NOTICE NO. 25-55

SUBJECT: General - Manuals of General Ledger Accounts -
Finance Division and Fiscal Division

Specific - Establishment of New General Ledger Accounts
Acct. No. 146.3 - Advances to Other U. S.
Government Agencies (Appropriation Expended)
Acct. No. 146.4 - Advances to Other U. S.
Government Agencies (Appropriation Unexpended)

REFERENCE: Comptroller Notice No. 9-55, dated 9 May 1955

1. PURPOSE

The purpose of this Notice is to provide new general ledger accounts for the recording of advances to other U. S. Government Agencies so that advances for which no further work orders or requisitions will be provided to the advancee will be recorded as Agency appropriation expenditures when disbursed.

2. PROCEDURES

a. Current Procedures

The procedures outlined in the reference Notice provide that advances to other U. S. Government Agencies shall be recorded as assets in the accounts and not be reflected as appropriation expenditures until liquidated on the basis of certified statements, invoices, or accountings.

b. Revised Procedures

- (1) Advances to other U. S. Government Agencies, pursuant to agreements or arrangements for services or materials to be provided, for which no individual work orders or

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requisitions are to be issued, shall be recorded as appropriation expenditures at the time of disbursement, and, as provided in subparagraph 3b of Notice No. 9-55, shall also be recorded as assets in the advance accounts. At the end of each fiscal year, the amounts recorded as appropriation expenditures shall be reversed to the amount actually obligated by the advancee Agency during the fiscal year to which the advance is applicable, in conformance with Section 1210 of the General Appropriation Act of 1951.

- (2) Advances made which are to be followed by work orders or requisitions shall continue to be recorded only as assets until receipt of acceptable certified statements, invoices or other accountings, at which time the liquidation of the advances and the expenditures shall be recorded. The provisions of subparagraphs 3a(1) and (2) of Comptroller Notice No. 9-55 shall apply relative to obligations established with respect to such advances.

3. NEW ACCOUNTS

In order to facilitate the recording and reconciling of the advances to other U. S. Government Agencies, new general ledger accounts are provided for use by both the Finance and Fiscal Divisions, as follows:

- Acct. No. 146.3 - Advances to Other U. S. Government Agencies
(Appropriation Expended)
- Acct. No. 146.4 - Advances to Other U. S. Government Agencies
(Appropriation Unexpended)

The descriptions of these accounts and illustrative journal entries are contained in Attachments Nos. A and B for the Finance Division Manual of General Ledger Accounts and in Attachments Nos. C and D for the Fiscal Division Manual of General Ledger Accounts. These accounts will be included in the Manuals of General Ledger Accounts when next revised.

4. ESTABLISHMENT OF NEW ACCOUNTS

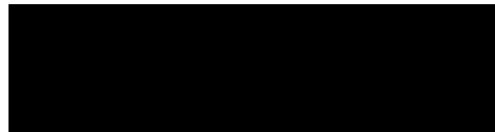
- a. Upon receipt of this Notice, a review shall be made of the outstanding advances to other U. S. Government Agencies and recordings shall be made transferring such amounts to the appropriate new accounts. The establishment of the new accounts rescinds the use of the old Account No. 146.4.

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S E C R E T

- b. Outstanding advances to other U. S. Government agencies pertaining to property procurement reflected in the accounts of the Fiscal Division shall be transferred to the Finance Division through Account No. 137 - Appropriated Funds Disbursed by Fiscal for Confidential Operations - and all future advances for property procurement disbursed by the Fiscal Division shall be transferred directly to the Finance Division.
5. DISTRIBUTION OF NOTICE

Copies of this Notice should be provided to each holder of the Manuals of General Ledger Accounts, and the attachments should be inserted in the Manuals pending issuance of revised pages.



25X1A

Deputy Comptroller

ATTACHMENTS-4

A, B, C and D

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 25-53

(Insert in Finance Division Manual
of General Ledger Accounts)

146.3 ADVANCES TO OTHER U. S. GOVERNMENT AGENCIES (Appropriation
Expended)

This debit balance account represents advances made to other U. S. Government agencies, pursuant to agreements or arrangements for services or materials which do not provide for the issuance of work orders or requisitions. These disbursements represent liquidations of the obligations of the agreements and therefore shall be reflected as appropriation expenditures and carried in an asset control account pending the receipt of periodic accountings.

Debit this account with amounts of advances to other U. S. Government agencies which are not to be followed with work orders or requisitions. Credit this account with amounts representing certified statements, invoices, accountings, and refunds of cash. Receiving reports shall support accountings for property transactions and bills-of-lading for transactions pertaining to transportation charges.

Subsidiary accounts shall be maintained by agency and purpose of advance.

ILLUSTRATIVE JOURNAL ENTRIES

1. Recording of Advances

Debit: 146.3 - Advances to Other U. S. Government Agencies
(Appropriation Expended)

Credit: 137 - Appropriated Funds Disbursed by Fiscal
for Confidential Operations

Debit: 520 - Unliquidated Obligations

Credit: 530 - Expended Appropriations

S E C R E T

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 25-55

(Insert in Finance Division Manual
of General Ledger Accounts)

2. Liquidation of Advances (per accountings)

Debit: 303.1- Accounts Payable - Property

or

Debit: 600.8 - Current Costs -

Credit: - 146.3 - Advances to Other U. S. Government Agencies
(Appropriation Expended)

3. Refund of Cash to Fiscal Division

Debit: 137 - Appropriated Funds Disbursed by Fiscal for
Confidential Operations

Credit: 146.3 - Advances to Other U. S. Government Agencies
(Appropriation Expended)

Debit: 530 - Expended Appropriations

Credit: 510 - Unobligated Allotments

- 2 -

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 2533

(Insert in Finance Division Manual
of General Ledger Accounts)

146.4 ADVANCES TO OTHER U. S. GOVERNMENT AGENCIES (Appropriation
Unexpended)

This debit balance account represents advances made to other U. S. Government agencies pursuant to agreements or arrangements for the procurement of services or materials which are to be followed by the issuance of work orders or requisitions. These disbursements will be represented by recorded obligations upon issuance of work orders or requisitions. The liquidation of obligations established by such work orders or requisitions will be recorded based upon periodic accountings.

Debit this account with amounts of advances to other U. S. Government agencies which are to be followed by work orders or requisitions. Credit this account with amounts representing certified statements, invoices, accountings, and refunds of cash. Receiving reports shall support accountings for property transactions and bills-of-lading for transactions pertaining to transportation charges.

Subsidiary accounts shall be maintained by agency and purpose of advance.

ILLUSTRATIVE JOURNAL ENTRIES

1. Recording of Advances

Debit: 146.4 - Advances to Other U. S. Government Agencies
(Appropriation Unexpended)

Credit: 137 - Appropriated Funds Disbursed by Fiscal
for Confidential Operations

2. Liquidation of Advances (per accountings)

Debit: 600.1 - Current Costs

or of property

Debit: 303.1 - Accounts Payable Property

Credit: 146.4 - Advances to Other U. S. Government
Agencies (Appropriation Unexpended)

S E C R E T

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 25-53

(Insert in Finance Division Manual
of General Ledger Accounts)

Debit: 520 - Unliquidated Obligations

Credit: 530 - Expended Appropriations

3. Refund of Cash to Fiscal Division

Debit: 137 - Appropriated Funds Disbursed by Fiscal for
Confidential Operations

Credit: 146.4 - Advances to Other U. S. Government
Agencies (Appropriation Unexpended)

S E C R E T

S E C R E T

ATTACHMENT "C" to
Comptroller Notice No. 25-55

(Insert in Fiscal Division Manual
of General Ledger Accounts)

146.3 ADVANCES TO OTHER U. S. GOVERNMENT AGENCIES (Appropriation
Expended)

This debit balance account shall represent advances made to other U. S. Government agencies, pursuant to agreements or arrangements for services which do not provide for the issuance of work orders or requisitions. These disbursements represent liquidations of the obligations of the agreements and therefore shall be reflected as appropriation expenditures and carried in an asset control account pending final accounting.

Subsidiary accounts shall be maintained by agency and purpose of advance.

Debit this Account with:

Amounts of advances to other U. S. Government agencies pursuant to agreements or arrangements for services which do not provide for the issuance of work orders or requisitions.

Contra to Account 106

Posting Media: Register of Cash Disbursements supported by Voucher and Schedule of Payments (SF-1166)

Credit this Account with:

(a) Amounts representing certified statements, invoices, or other accountings.

Contra to Account 600.1

Posting Media: Journal Voucher supported by accountings, certified to by the Disbursing Agency, and if transportation charges by copies of bills-of-lading.

(b) Refunds of Cash

Contra to Account 106

Posting Media: Register of Cash Receipts supported by Certificates of Deposit.

ILLUSTRATIVE JOURNAL ENTRIES

1. Recording of Advances

Debit: 146.3 - Advances to Other U. S. Government Agencies
(Appropriation Expended)

Credit: 106 - Disbursing Funds

ATTACHMENT "C" to
Comptroller Notice No. 25-55

(Insert in Fiscal Division Manual
of General Ledger Accounts)

Debit: 520 - Unliquidated Obligations

Credit: 530 - Expended Appropriations

2. Liquidation of Advances (per accountings)

Debit: 600.1 - Current Costs

Credit: 146.3 - Advances to Other U. S. Government
Agencies (Appropriation Expended)

3. Refund of Cash

Debit: 106 - Disbursing Funds

Credit: 146.3 - Advances to Other U. S. Government
Agencies (Appropriation Expended)

Debit: 530 - Expended Appropriations

Credit: 510 - Unobligated Allotments

S E C R E T

ATTACHMENT "D" to
Comptroller Notice No. 25-55

(Insert in Fiscal Division Manual
of General Ledger Accounts)

146.4 ADVANCES TO OTHER U. S. GOVERNMENT AGENCIES (Appropriation
Unexpended)

This debit balance account shall represent advances made to other U. S. Government agencies, pursuant to agreements or arrangements for the procurement of services which are to be followed by the issuance of work orders or requisitions. These disbursements will be represented by recorded obligations upon issuance of work orders or requisitions. The liquidation of obligations established by such work orders or requisitions will be recorded based upon periodic accountings.

Subsidiary accounts shall be maintained by agency and purpose of advance.

Debit this Account with:

Amounts of advances to other U. S. Government agencies pursuant to agreements or arrangements for services which are to be followed by the issuance of work orders or requisitions.

Contra to Account 106

Posting Media: Register of Cash Disbursements supported by Voucher and Schedule of Payments (SF-1166)

Credit this Account with:

(a) Amounts representing certified statements, invoices, or other accountings.

Contra to Account 600.1

Posting Media: Journal Voucher supported by accountings, certified to by the Disbursing Agency, and if transportation charges by copies of bills-of-lading.

(b) Refunds of Cash

Contra to Account 106

Posting Media: Register of Cash Receipts supported by Certificates of Deposit.

S E C R E T

S E C R E T

ATTACHMENT "D" to
Comptroller Notice No. 2-55

(Insert in Fiscal Division Manual
of General Ledger Accounts)

ILLUSTRATIVE JOURNAL ENTRIES

1. Recording of Advances

Debit: 146.4 - Advances to Other U. S. Government
Agencies (Appropriation Unexpended)

Credit: 106 - Disbursing Funds

2. Liquidation of Advances (per accountings)

Debit: 600.1 - Current Costs

Credit: 146.4 - Advances to Other U. S. Government
Agencies (Appropriation Unexpended)

Debit: 520 - Unliquidated Obligations

Credit: 530 - Expended Appropriations

3. Refund of Cash

Debit: 106 - Disbursing Funds

Credit: 146.4 - Advances to Other U. S. Government
Agencies (Appropriation Unexpended)

S E C R E T

S E C R E T

21 October 1955

Rescinded by C M #6-60

BUDGET - 23
FINANCE - 22
FISCAL - 21
MRD - 17
PAS - 24
TAS - 24

COMPTROLLER NOTICE NO. 24-55

SUBJECT: General - Announcement of Assignment to Key
Position

Specific - [REDACTED] Designated as 25X1A
Acting Comptroller

During the absence of the Comptroller for the period
from 26 October 1955 through 2 January 1956, Mr. Robert H.

25X1A

[REDACTED] has been designated Acting Comptroller. Correspond-
ence and other official documents normally prepared for the
signature of the Comptroller during this period shall be
prepared for the signature of the Acting Comptroller.

[REDACTED]
E. R. SAUNDERS
Comptroller

25X1A

S E C R E T

*Recorded by
CN-6-20960
27 April 1955*

SECRET

16 September 1955

COMPTROLLER NOTICE NO. 23-55

BUDGET - 22
FINANCE - 21
FISCAL - 20
TAS - 23
PAS - 23

SUBJECT: General - Public Law 94, 84th Congress, 28 June 1955
"Federal Employees Salary Increase Act of 1955"

Specific - Lump-Sum Retroactive Payments to Certain Employees

1. GENERAL

- a. Pursuant to the "Federal Employees Salary Increase Act of 1955," the Director of Central Intelligence adopted the salary schedules in Section 2 therein, retroactive to 13 March 1955, for all staff personnel of this Agency whose compensation is fixed administratively on the basis of compensation schedules of the Classification Act of 1949. (Reference - Headquarters Notice [REDACTED])

- b. In effecting the adjustment of compensation due employees on the confidential funds payroll at 28 June 1955, who had been transferred from the vouchered funds payroll during the retroactive period beginning 13 March 1955, it is necessary to insure that the procedures employed do not violate the confidential character of personnel security information.

2. PURPOSE

- a. The purpose of this Notice is to set forth the procedures that are to be followed by the Fiscal and Finance Divisions in processing for payment to these certain employees the amounts of compensation due covering that part or parts of the retroactive period when the employees were carried on the vouchered funds payroll.

3. PROCEDURES

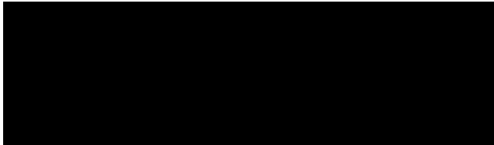
- a. The Fiscal Division shall prepare a list of the employees who from it's records indicate that they were transferred to the confidential funds payroll during the retroactive period, and submit it to the Finance Division for verification that the employees have been picked up on the confidential funds payroll and are entitled to the

SECRET

S E C R E T

retroactive pay adjustment in accordance with Section 10 of Public Law 94.

- b. The Fiscal Division shall prepare schedules reflecting by employee the beginning and ending dates of that portion or portions of the retroactive period that they were carried on the vouchered funds payroll and the particular amounts with respect to earnings and deductions and the net amount due each employee. These schedules shall be certified to by the Fiscal Division and transmitted to the Finance Division.
- c. The Finance Division shall process the payment of these salary adjustments to the employees in the next regular payroll and record all of the payment factors in its regular payroll records.
- d. These payments shall be charged to the 1955 fiscal year allotment accounts corresponding to the 1956 fiscal year accounts to which the employees' current salaries are chargeable.



25X1A

S E C R E T

16 September 1955

BUDGET - 21
FINANCE - 20-
FISCAL - 19
MRD - 14/16
PAS - 22
TAS - 22

COMPTROLLER NOTICE NO. 22-55

SUBJECT: General - Finance Division Chart of Accounts

**Specific - New General Ledger Accounts for Control of
Property Authorization**

25X1A

1. To implement [REDACTED] (Tentative Property Authorization Control Procedure) the four new general ledger accounts listed below are authorized and shall be maintained with decimal suffixes to denote the applicable Fiscal Year:

Account No.	511	- Property Authorizations
"	"	512 - Unused Property Authorizations
"	"	522 - Unfilled Requisitions
"	"	532 - Property Issues

2. Attachments "A", "B", "C" and "D" to this Notice provide descriptions of these new accounts and Attachment "E" contains illustrative journal entries for these accounts. These accounts will be included in the Manual of General Ledger Accounts - Finance Division, when next revised.

3. Copies of this Notice should be provided to each holder of the Manual of General Ledger Accounts - Finance Division, and the attachments should be inserted in the manuals pending issuance of revised pages.

25X1A

[REDACTED]
Deputy Comptroller

ATTACHMENTS-5

A, B, C, D and E

S E C R E T

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 22-55

511 - Property Authorizations

This is a debit balance (budgetary) account maintained to show the total property authorizations issued during the fiscal year. A separate decimal account will be maintained for each fiscal year authorization. This account will be debited with the total property authorizations issued by the Budget Division (contra credit to Account 512). This account will be credited with property authorizations canceled or reduced (contra debit to Account 512).

S E C R E T

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 22-55

512 - Unused Property Authorizations

This is a credit balance (budgetary) account maintained to show the total amount of unused property authorizations. A separate decimal account will be maintained for each fiscal year authorization. This account will be credited with property authorizations issued (contra debit to Account 511). This account will be debited with property requisitions issued (contra credit Account 522) and with property authorizations cancelled or reduced (contra credit Account 511). Two years after close of fiscal year for which the account was established the credit balance in the account will be closed into Account 511.

S E C R E T

S E C R E T

ATTACHMENT "C" to
Comptroller Notice No. 22-55

522 - Unfilled Requisitions

This is a credit balance (budgetary) account maintained to show the amount of requisitions issued but not yet filled. Separate decimal accounts will be maintained for each fiscal year authorization. The account will be credited with the amount of requisitions issued (contra debit to Account 512) and will be debited with the amount of property issues (contra credit to Account 532). Two years after the close of the fiscal year for which the Account was established the credit balance in the account will be closed into Account 511.

S E C R E T

S E C R E T

ATTACHMENT "D" to
Comptroller Notice No.
22-55

532 - Property Issues

This is a credit balance (budgetary) account maintained to show the total amount of property issues applicable to requisitions placed during the fiscal year. The account will be credited with such property issues (contra debit to Account 522). Two years after close of fiscal year for which the account was established the credit balance in the account will be closed into Account 511.

S E C R E T

S E C R E T

**ATTACHMENT "E" to
Comptroller Notice No.
22-55**

Journal Entries:

1. (a) Receipt of Property Authorization

Debit: 511 - Property Authorizations

Credit: 512 - Unused Property Authorizations

(b) Adjustment to Reduce Property Authorization

Debit: 512 - Unused Property Authorizations

Credit: 511 - Property Authorizations

**Posting Media: Allotment and Authorization Advice issued by
Budget Division.**

2. Property Requisition to Logistics

Debit: 512 - Unused Property Authorizations

Credit: 522 - Unfilled Requisitions

**Posting Media: Summary Obligation and Property Requisition
Report.**

3. Property Issues

Debit: 522 - Unfilled Requisitions

Credit: 532 - Property Issues

**Posting Media: IBM listing "Property Status Report" Summary
posting.**

S E C R E T

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Next 9 Page(s) In Document Exempt

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

Rescinded by C.N.# 6-60 **S E C R E T**

13 September 1955

BUDGET - 19
FINANCE - 18
FISCAL - 17
MRD - 13/14
PAS - 20
TAS - 20

COMPTROLLER NOTICE NO. 20-55

SUBJECT: General - Announcement of Assignment to
Key Position

25X1A

Specific - Mr. [REDACTED]

25X1A

Mr. [REDACTED] will assume the duties of Acting Chief,
Finance Division during the period from 12 September 1955 through
9 December 1955 vice Mr. [REDACTED] who will be in attendance
at the Harvard School of Business Administration during this period.

25X1A

[REDACTED] 25X1A

E. R. SAUNDERS

S E C R E T

S E C R E T

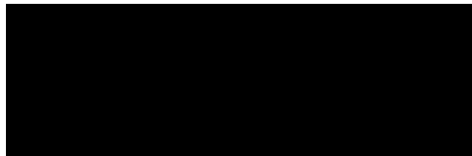
12 September 1955

COMPTROLLER NOTICE NO. 19-55

BUDGET -18
FINANCE -17
FISCAL -16
PAS -19
TAS -19
MRD - 13

SUBJECT: General - Manual of General Ledger Accounts - Finance Division
Specific - New General Ledger Account 300.4 - Accrued
Compensation to Agents - Headquarters Deposits

1. Subject general ledger account is authorized for use by the Finance Division.
2. Attachments "A" and "B" contain the description of, and illustrative journal entries for account No. 300.4.
3. Copies of this notice should be provided to each holder of the Manual of General Ledger Accounts - Finance Division, and the attachments should be inserted in the Manual pending issuance of revised pages.



25X1A

Deputy Comptroller

ATTACHMENTS - 2
A, B

S E C R E T

S E C R E T

ATTACHMENT "A" to

Comptroller Notice No. 19-55

Account 300.4 - Accrued Compensation to Agents - Headquarters
Deposits

This credit balance account represents amounts due agents which will be deposited periodically at Headquarters level to agents' bank accounts. The amounts credited to this account will normally represent (1) the difference between amounts credited to account 302 - Counter Checks Payable and the full dollar amounts actually deposited in cash to agents' bank accounts at the time the counter checks are processed (these credits will constitute odd amounts usually of less than \$1.00) and (2) amounts held for subsequent deposit to be paid by check rather than cash (usually amounts of less than \$10.00). Debits to this account will represent amounts deposited every six months to the agents' bank accounts. Subsidiary ledgers will be maintained for each agent.

S E C R E T

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 19-55

4. To effect payment to agents' bank account every six months:

Debit: Account 300.4 - Accrued Compensation to
Agents - Headquarters
Deposits \$3.42

Credit: Account 146.7 - Imprest Fund Advances \$3.42

or

Account 103 - Cash on Hand for Disbursing

or

Account 110 - Cash in Bank - Covert Accounts

- 2 -

S E C R E T

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 19-55

Illustrative Journal Entries

Account No. 300.4 - Accrued Compensation to Agents -
Headquarters Deposits

1. At time of processing counter checks:

Debit: Account 302 - Counter Checks Payable \$150.57

Credit: Account 146.7 - Imprest Fund Advances \$150.00

Account 300.4 - Accrued Compensation to
Agents - Headquarters
Deposits \$.57

2. At time of processing the counter check through Cash on Hand:

Debit: Account 302 - Counter Checks Payable \$150.93

Credit: Account 103 - Cash on Hand for
Disbursing \$150.00

Account 300.4 - Accrued Compensation
to Agents - Headquarters
Deposits \$.93

3. At time of processing Counter Checks in an amount less than
\$10.00:

Debit: Account 302 - Counter Checks Payable \$ 9.78

Credit: Account 300.4 - Accrued Compensation
to Agents - Headquarters
Deposits \$ 9.78

S E C R E T

S E C R E T

29 August 1955

BUDGET - 17
FINANCE -17
FISCAL -15
PAS -18
TAS -18

COMPTROLLER NOTICE NO. 18-55

SUBJECT: General - Manual of General Ledger Accounts -
Fiscal Division

Specific - Change of General Ledger Account No. 310.4-FICA
Taxes to No. 310.6-FICA Taxes

1. Effective 29 August 1955, general ledger account No. 310.4-FICA Taxes (including both employees' and employer's contributions) is changed to Account No. 310.6-FICA Taxes (including both employees' and employer's contributions). Pen and ink change should be made to effect this revision in the account number on page 20 of the Manual of General Ledger Accounts for Fiscal Division, pending issuance of revised pages.

2. Copies of this Notice should be provided to each holder of the Manual of General Ledger Accounts - Fiscal Division.


25X1A

Deputy Comptroller

S E C R E T

S E C R E T

Rescinded by CN # 6-60

8 August 1955

BUDGET - 16
FINANCE - 16
FISCAL - 14
MRD - 12
PAS - 17
TAS - 17

COMPTROLLER NOTICE NO. 17-55

SUBJECT: GENERAL - Announcement of Assignments to
Key Positions

25X1A

SPECIFIC - [REDACTED]

1. Effective 11 July 1955, Colonel [REDACTED] assumed the duties of Assistant to the Comptroller. In this position Colonel [REDACTED] will assume certain of the duties previously performed by the former Assistant Comptroller, including but not limited to the responsibility for liaison contacts relative to advances to and from other Government agencies.

25X1A

2. Effective 1 August 1955, Mr. [REDACTED] assumed the duties of Acting Deputy Chief, Finance Division, vice Mr. [REDACTED] who on that day assumed the position of Special Support Assistant (Comptroller), designated to serve on the staff of the Special Support Assistant to Deputy Director (Support).

25X1A

25X1A

3. Effective 8 August 1955, Mr. [REDACTED] formerly of the Technical Accounting Staff, Office of the Comptroller, assumed the duties of Acting Chief, Accounts Branch, Finance Division, vice Mr. [REDACTED]

25X1A

25X1A

[REDACTED]
E. R. SAUNDERS
Comptroller

25X1A

S E C R E T

S E C R E T

Rescinded by CN # 6-60

1 July 1955

BUDGET - 15
FINANCE - 15
MRD - 11
PAS - 16
TAS - 16

Fiscal - 13

COMPTROLLER NOTICE NO. 16-55

SUBJECT: General - Allotment Control Procedure -
Confidential Funds

Specific - Approved for use by DD/I Allottees and
the Office of Training

This Office has prepared an Allotment Control Procedure - Confidential Funds, and has authorized the use of the procedure by the various allottees of the DD/I Area and the Office of Training to be effective beginning as of 1 July 1955 for Fiscal Years 1956, 1955 and 1954. The procedure provides for the allottees to maintain a record of the detail obligations and only report to the Finance Division on a Summary Obligation Report the accumulative obligations at the end of each month for recordation in the official Agency accounts. This procedure embraces the same principles as those followed by the DD/P allottees under procedure commonly known as the [REDACTED]

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[REDACTED]
Deputy Comptroller

25X1A

S E C R E T

S E C R E T

1 July 1955

BUDGET - 14
FINANCE - 14
FISCAL - 12
MRD - 10
PAS - 15
TAS - 15

COMPTROLLER NOTICE NO. 15-55

SUBJECT: General - Manual General Ledger Accounts -
Finance Division

Specific - New Accounts to Provide Control Over
Funds or Property Acquired from Deceased
Agency Personnel

1. The Finance Division occasionally receives valuables acquired by the Agency from deceased agents or employees to be held until such time as they can be disposed of to the next of kin or designees. In order to provide adequate accounting control over these valuables, the following new general ledger accounts are authorized for use by the Finance Division:

Account No. 115.3 - Cash in Bank - Acquired from Deceased
Agency Personnel

Account No. 193 - Personal Effects (Other than Cash)
Acquired from Deceased Agency Personnel

Account No. 361 - Personal Effects of Deceased Agency Per-
sonnel Held for Next of Kin or Designees

2. Attachment "A", "B" and "C" to this Notice provide the descriptions for these new accounts and Attachment "D" contains illustrative journal entries for the accounts. These accounts will be included in the Manual of General Ledger Accounts - Finance Division when next revised.

3. Copies of this Notice should be provided to each holder of the Manual of General Ledger Accounts - Finance Division, and the attachments should be inserted in the manuals pending issuance of revised pages.

ATTACHMENTS-4

A, B, C and D

25X1A

S E C R E T

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 15-55

115.3 - Cash in Bank - Acquired from Deceased Agency Personnel

This debit balance account represents cash acquired from deceased Agency personnel and held for payment to their next of kin or designees. Debit this account with cash acquired from deceased agents or employees and deposited in special bank account. Credit this account with withdrawals made for delivery to the next of kin or designees.

S E C R E T

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 15-55

193 - Personal Effects (Other than Cash) Acquired from Deceased
Agency Personnel

This debit balance account represents a nominal value of \$1.00 for each item of personal effects (other than cash) acquired from deceased Agency personnel, and held for delivery to their next of kin or designees. Debit this account in the amount of \$1.00 for each item of personal effects (other than cash) acquired from deceased agents or employees and held for safekeeping by the Monetary Branch, Finance Division. Credit this account in the amount of \$1.00 for each item of personal effects released for delivery to the next of kin or designees.

S E C R E T

S E C R E T

ATTACHMENT "C" to
Comptroller Notice No. 15-55

361 - Personal Effects of Deceased Agency Personnel Held for
Next of Kin or Designees

This credit balance account represents the Agency's liability for cash and other personal effects acquired from deceased Agency personnel and held for disposition to the next of kin or designees. Credit this account with amounts of cash received and deposited in special bank account, and a nominal value of \$1.00 for each item of personal effects (other than cash) acquired from deceased Agency personnel. Debit this account for the amount of cash withdrawals made, and/or for the amount of \$1.00 for each item of personal effects (other than cash) released for delivery to the next of kin or designees. Subsidiary ledgers shall be maintained for each deceased agent or employee. The subsidiary ledgers shall contain a full description of each item.

S E C R E T

S E C R E T

ATTACHMENT "D" to
Comptroller Notice No. 15-55

JOURNAL ENTRIES:

1. Cash and/or Personal Effects (Other than Cash) Acquired
from Deceased Agency Personnel

Debit: 115.3 - Cash in Bank Acquired from Deceased Agency
Personnel

and/or

" 193 - Personal Effects (Other than Cash) Acquired
from Deceased Agency Personnel

Credit: 361 - Personal Effects of Deceased Agency
Personnel Held for Next of Kin or
Designees

Posting Media: Form No. 33-10 - "Confidential Funds Posting
Voucher" supported by copy of memorandum or
other documentation received from the
Monetary Branch, Finance Division

2. Cash and/or Personal Effects (Other than Cash) Acquired
from Deceased Agency Personnel Released for Delivery
to the Next of Kin or Designees*

Debit: 361 - Personal Effects of Deceased Agency Personnel
Held for Next of Kin or Designees

Credit: 115.3 - Cash in Bank Acquired from Deceased
Agency Personnel

and/or

" 193 - Personal Effects (Other than Cash)
Acquired from Deceased Agency Personnel

S E C R E T

S E C R E T

ATTACHMENT "D" to
Comptroller Notice No. 15-55

Posting Media: Form No. 33-10 - "Confidential Funds
Posting Voucher" supported by copy of memo-
randum authorizing delivery of personal
effects to designated individuals.

* NOTE: Authorization shall be obtained by the Monetary Branch,
Finance Division, from Chiefs of Divisions or other
Agency Components before disposition of personal effects
of deceased Agency personnel may be made.

-2-

S E C R E T

S E C R E T

30 June 1955

BUDGET - 13
FINANCE - 13
FISCAL - 11
MRD - 9
PAS - 14
TAS - 14

COMPTROLLER NOTICE NO. 14-55

SUBJECT: General - Finance Division Chart of Accounts

Specific - New and Revised Accounts for Disbursing
Officer's Cash - Available to Finance
Division

1. The three general ledger accounts listed below (Attachments A, B and C) are authorized for use in lieu of the present general ledger Account No. 135 - Disbursing Officer's Cash - Available to Finance Division, effective 1 July 1955:

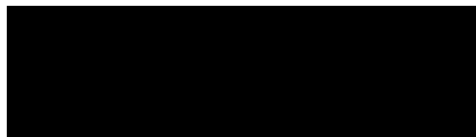
No. 135 - Appropriated Funds Allotted for Confidential
Operations

No. 136 - Appropriated Funds Withdrawn by Finance for
Confidential Operations

No. 137 - Appropriated Funds Disbursed by Fiscal for
Confidential Operations

It will be necessary to analyze present Account Nos. 135.4
and 135.5 to permit appropriate recordings in the new accounts
as of 1 July 1955.

2. Copies of this Notice should be provided to each holder
of the Manual of General Ledger Accounts - Finance Division,
and attachments should be inserted in the manual pending issuance
of revised pages.



Deputy Comptroller

25X1A

ATTACHMENTS-3
A, B and C

S E C R E T

S E C R E T

ATTACHMENT-A to
Comptroller Notice No. 14-55

135 - Appropriated Funds Allotted for Confidential Operations

This debit balance account represents the amount of appropriated funds allotted for confidential operations. A separate account numbered under the decimal system, the suffixed digit being the last digit of the fiscal year, is maintained for each fiscal year appropriation. Debit the account with the amount of confidential fund allotments. Debit or credit this account, as appropriate, for the amount of adjustments in confidential fund allotments. Credit this account with the balance of the account when the related appropriation lapses (contra to Account No. 510).

S E C R E T

S E C R E T

ATTACHMENT-B to
Comptroller Notice No. 14-55

136 - Appropriated Funds Withdrawn by Finance for Confidential Operations

This credit balance account represents the amount of appropriated funds obtained by the Finance Division for confidential operations. A separate account numbered under the decimal system, the suffixed digit being the last digit of the corresponding fiscal year, is maintained for each fiscal year appropriation. Credit this account with the amount of all DCI vouchers processed against appropriations to provide funds for confidential operations. Debit or credit this account at the end of the first fiscal year the appropriated funds are available and quarterly thereafter with an amount which will adjust the combined balances of Account Nos. 135, 136 and 137 for the same fiscal year to a combined debit balance equivalent to the sum of the balances of Account Nos. 510 and 520 for the same fiscal year appropriation (contra entry will be to Account No. 136 for the next succeeding fiscal year appropriation). Debit this account at the time the related appropriation lapses (after the adjustment required in the next preceding sentence has been accomplished) with the balance of this account (contra to Account No. 510).

S E C R E T

ATTACHMENT-C to
Comptroller Notice No. 14-55

137 - Appropriated Funds Disbursed by Fiscal for Confidential Operations

This credit balance account represents the amount of funds disbursed by the Fiscal Division chargeable to confidential funds; DCI vouchers will be recorded in Account No. 136. A separate account numbered under the decimal system, the suffixed digit being the last digit of the applicable fiscal year, is maintained for each fiscal year appropriation. Credit this account with the amount of all disbursements of appropriated funds by the Fiscal Division for confidential operations. Debit this account at the time the related appropriation lapses with the balance of this account (contra to Account No. 510).

S E C R E T

SECRET

30 June 1955

BUDGET - 12
FINANCE - 12
FISCAL - 10
PAS - 13
TAS - 13

COMPTROLLER NOTICE NO. 13-55

SUBJECT: General - Revision No. 2 - Manual of General Ledger
Accounts for Fiscal Division

Specific - New and Revised Accounts for Disbursing
Officer's Cash - Available to Finance
Division

1. The three general ledger accounts listed below (Attachments A, B and C) are authorized for use in lieu of the present general ledger Account No. 135 - Disbursing Officer's Cash - Available to Finance Division, effective 1 July 1955:

No. 135 - Appropriated Funds Allotted for Confidential
Operations

No. 136 - Appropriated Funds Withdrawn by Finance for
Confidential Operations

No. 137 - Appropriated Funds Disbursed by Fiscal for
Confidential Operations

It will be necessary to analyze present Account Nos. 135.4 and 135.5 to permit appropriate recordings in the new accounts as of 1 July 1955.

2. The attachments (new pages 14, 14A and 14B) should be inserted in the present General Ledger Accounts to Fiscal Division. Pen and ink changes also should be made by each holder of the manual in the illustrative journal entries Nos. 10, 14, 16, 17, 21 and 25, changing the account number and title of 135 - Disbursing Officer's Cash - Available to Finance Division to 137 - Appropriated Funds Disbursed by Fiscal for Confidential Operations. A copy of this Notice should be provided for each holder of this manual.


Deputy Comptroller

25X1A

ATTACHMENTS-3

A, B and C
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SECRET

S E C R E T

ATTACHMENT-A to
Comptroller Notice No. 13-55

135 - Appropriated Funds Allotted for Confidential Operations

This credit balance (reciprocal) will represent the amount of appropriated funds allotted for confidential operations. A separate decimal account will be maintained for each fiscal year appropriation. The account will be credited with the amount of confidential funds allotments and will be debited with reductions in the amount of such allotments.. The account also will be debited with the balance of the account when the appropriation lapses (contra to Account No. 505).

Debit this Account with/

6. (a) Amounts of unexpended balances of appropriations in this account to be transferred to the certified claims account of the Treasury.

Contra to Account 505.

Posting Media: Journal Voucher (SF 1017-G-Revised) supported by an Allotment Advice in the same amount as the balance shown in this account to be transferred to the Certified Claims Account of the Treasury.

Credit this Account with

13.

Amount of appropriated funds available for withdrawal by the Finance Division.

Contra to Account 505.

Posting Media: Journal voucher (SF 1017-G-Revised) supported by memorandum from Budget Division.

S E C R E T

S E C R E T

ATTACHMENT-B to
Comptroller Notice No. 13-55

136 - Appropriated Funds Withdrawn by Finance for Confidential Operations

This debit balance (reciprocal) account will represent the amount of appropriated funds obtained by the Finance Division for confidential operations. A separate decimal account will be maintained for each fiscal year appropriation. The account will be debited with the amount of vouchers signed by the DCI processed against appropriations. The account, also, will be debited or credited at the end of the fiscal year the appropriated funds are available and quarterly thereafter with adjustments reported by the Finance Division (contra entry to Account No. 136 for the next succeeding fiscal year appropriation). The account, also, will be credited at the time the related appropriation lapses (after the adjustment required in the next preceding sentence has been accomplished) with the balance of this account (contra to Account No. 505).

Debit this Account with:

(a) Amounts of DCI vouchers processed against the appropriation to provide funds for confidential operations.

Contra to Account 106.

Posting Media: Register of Cash Disbursements Supported by Voucher and Schedule of Payments (SF-1166).

(b) At the end of each fiscal year and quarterly thereafter with adjustments reported by the Finance Division.

Contra to Account 136 for the next succeeding fiscal year appropriation.

Posting Media: Journal voucher (SF 1017-G-Revised) supported by memorandum from the Finance Division

Credit this Account with:

(a)
At the end of each fiscal year and quarterly thereafter with adjustments reported by the Finance Division.

Contra to Account 136 for the next succeeding fiscal year appropriation.

Posting Media: Journal voucher (SF 1017-G-Revised) supported by memorandum from the Finance Division.

S E C R E T

ATTACHMENT-C to
Comptroller Notice No. 13-55

137 - Appropriated Funds Disbursed by Fiscal for Confidential Operations

This debit balance (reciprocal) account will represent the amount of funds disbursed by the Fiscal Division, chargeable to confidential funds; DCI vouchers will be recorded in Account No. 136. A separate decimal account will be maintained for each fiscal year appropriation. Debit this account with the amount of all disbursements of appropriated funds by the Fiscal Division for confidential operations. Credit the account at the time the related appropriation lapses with the balance of the account (contra to Account No. 505).

Debit this Account with:

Credit this Account with:

14. Amounts of vouchers scheduled by the Fiscal Division for payment from vouchered funds to be charged to confidential allotments.

10. Amounts of bills rendered for collection of refunds to appropriations involving erroneous payments made from confidential allotments.

Contra to Account 106.

Contra to Account 152.9.

Posting Media: Register of Cash Disbursements supported by Voucher and Schedule of Payments (SF-1166).

Posting Media: Voucher and Schedule of Withdrawals and Credits (SF-1081-Revised) or Bill for Collections (Form No. 34-21).

16. Amounts of advances to other Governmental agencies in connection with unvouchered funds activities scheduled by the Fiscal Division to the disbursing officer for payment from vouchered funds.

21. Amounts of collections pertaining to confidential funds that are received by the Fiscal Division to be credited to confidential allotments.

Contra to Account 106.

Contra to Account 106.

Posting Media: Register of Cash Disbursements supported by Voucher and Schedule of Payments (SF-1166) or Voucher and Schedule of Withdrawals and Credits (SF-1081-Revised).

Posting Media: Register of Cash Receipts supported by Certificates of Deposit (SF-209).

S E C R E T

ATTACHMENT-C to
Comptroller Notice No. 13-55

17. Amounts of costs incurred by other Governmental agencies from advances made and recorded in Account 146.4 by the Fiscal Division that are to be charged to confidential allotments.

Contra to Account 146.4.

Posting Media: Journal Voucher (SF-1017-G-Revised) supported by monthly or other statements submitted by agency to which the advance was made.

25. Amount of checks pertaining to confidential funds that are scheduled to the disbursing officer by the Fiscal Division for cancellation, to be credited to confidential allotments.

Contra to Account 106.

Posting Media: Schedule of Cancelled Checks (SF 1098-Revised).

S E C R E T

2 June 1955

BUDGET	11
FINANCE -	11
PAS -	12
TAS -	12
FISCAL -	9
MAD	8

COMPTROLLER NOTICE NO. 12-55

SUBJECT: General - Finance Division Chart of Accounts

Specific - New Accounts Nos. 250 - Deferred Debits -
Undistributed Charges and 354 - Deferred
Credits - Refunds from Military Staff Agents

1. There are attached (Attachments "A" and "B") two new general ledger accounts that are authorized to be used to record transactions that are required to be held in a deferred category pending the receipt of additional information in order to determine the appropriate disposition.

2. Copies of this Notice should be provided to each holder of the Manual of General Ledger Accounts - Finance Division, and the attachments should be inserted in the manual pending issuance of revised pages.

25X1A

Deputy Comptroller

ATTACHMENTS-2
"A" and "B"

S E C R E T

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 12-55

NEW GENERAL LEDGER ACCOUNT - FINANCE DIVISION CHART OF ACCOUNTS

Account No. 250 - Deferred Debits - Undistributed Charges

This debit balance account shall represent undistributed charges that cannot be sufficiently identified to the specific allotment and expense accounts and are held in suspense pending the determination as to appropriate disposition.

Subsidiary accounts shall be maintained by name of payee, invoice number, etc. as may be required in order to facilitate in the distribution to the appropriate accounts.

Any amounts remaining in this account beyond ninety (90) days shall be reported on a separate schedule attached to the monthly financial statements with an explanation as to the reasons why each such item cannot be distributed to the appropriate accounts.

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S E C R E T

12 May 1955

BUDGET - 10
FISCAL - 8
PAS - 11
TAS - 11

COMPTROLLER NOTICE NO. 11-55 ↗

SUBJECT: General - Obligation and Expenditure of Funds

Specific - Requirements for Recording Obligations
Under the Provisions of Section 1311 of
Public Law 663, 83rd Congress

1. Section 1311 of Public Law 663, 83rd Congress, Approved 26 August 1954, provides in part specific requirements for recording obligations as follows:

"a. After the date of enactment hereof no amount shall be recorded as an obligation of the Government of the United States unless it is supported by documentary evidence of --

- (1) A binding agreement in writing between the parties thereto, including Government agencies, in a manner and form and for a purpose authorized by law, executed before the expiration of the period of availability for obligation of the appropriation or fund concerned for specific goods to be delivered, real property to be purchased or leased, or work or services to be performed; or
- (2) A valid loan agreement, showing the amount of the loan to be made and the terms of repayment thereof; or
- (3) An order required by law to be placed with a Government agency; or
- (4) An order issued pursuant to a law authorizing purchases without advertising when necessitated by

S E C R E T

S E C R E T

public exigency or for perishable subsistence supplies or within specific monetary limitations; or

- (5) A grant or subsidy payable (i) from appropriations made for payment of or contributions toward, sums required to be paid in specific amounts fixed by law or in accord with formulae prescribed by law, or (ii) pursuant to agreement authorized by, or plans approved in accord with and authorized by law; or
- (6) A liability which may result from pending litigation brought under authority of law; or
- (7) Employment or services of persons or expenses of travel in accord with law, and services performed by public utilities; or
- (8) Any other legal liability of the United States against an appropriation or fund legally available therefor."

"d. No appropriation or fund which is limited for obligation purposes to a definite period of time shall be available for expenditure after the expiration of such period except for liquidation of amounts obligated in accord with subsection (a) hereof; but no such appropriation or fund shall remain available for expenditure for any period beyond that otherwise authorized by law."

2. The Fiscal Division should promptly review its obligation procedures and practices to determine that the requirements of Section 1311 are fully complied with in the recording of obligations.

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Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4
25X1A

Next 6 Page(s) In Document Exempt

Approved For Release 2000/04/14 : CIA-RDP78-05244A000100020001-4

Rescinded by C.I. 8-16-76
S E C R E T

9 May 1955

BUDGET - 8
FINANCE - 9
FISCAL - 6
PAS - 9
TAS - 9

COMPTROLLER NOTICE NO. 9-55

SUBJECT: GENERAL - Advances to Other U. S. Government Agencies

SPECIFIC - Accounting for

1. PURPOSE

The purpose of this Notice is to outline the procedures that are to be followed in accounting for advances to other U. S. Government agencies pending the issuance of detailed operating procedures relating to the general subject.

2. AGENCY REGULATION

A proposed regulation, which sets forth the basic fiscal documentary requirements relating to activities involving the advance of funds to other U. S. Government agencies, has been transmitted to the Regulations Control Staff for concurrence, authentication, and publication. This regulation prescribes that the Office of the Comptroller shall be furnished with documentation evidencing each such agreement or arrangement with other Government agencies, setting forth, in addition to operating provisions, the specific financial provisions as to this Agency's responsibilities, the funding arrangements, the requirements for interim and final accountings to liquidate the advance, and indication of the allotment to be charged.

3. PROCEDURES

a. Establishing Obligations

- (1) The document evidencing each agreement or arrangement with other U. S. Government agencies shall be obligated either for the total dollar value indicated or, in cases where contractual document provides for the

S E C R E T

S E C R E T

issuance of work orders or requisitions, each individual work order or the requisition shall be the basis for the establishment of the obligation. At the end of each fiscal year, except in special circumstances as referred to below, the amount established as obligations shall be adjusted to the amount actually obligated by the advancee Agency during the fiscal year to which the advance is applicable, in conformance with the limitation set forth in Section 1210 of the General Appropriation Act of 1951. (See subparagraph 3e, below.)

- (2) Obligations representing work orders or requisitions outstanding at the end of a fiscal year which for operational or security reasons appear to require special or exceptional handling should not be adjusted based on the report from the other agency as to purchase orders issued but should be referred to the Comptroller for consideration and determination as to the special treatment to be made of such obligations.

b. Recording the Advances

All advances of funds to other U. S. Government agencies shall be recorded as assets in the accounts of the Finance or Fiscal Division, as appropriate.

c. Liquidation of the Advances

The advance accounts shall be liquidated on the basis of certified statements or invoices, accountings, and refunds of cash.

d. Schedule of Outstanding Advances

As of the close of business of each calendar quarter, a schedule setting forth the following information shall be prepared and made a part of the regular financial statements prepared by the Finance and Fiscal Divisions:

<u>Name of Agency</u>	<u>Date of Contract or Agreement</u>	<u>Date of Last Report</u>	<u>Balance of Advance Outstanding</u>
-----------------------	--------------------------------------	----------------------------	---------------------------------------

S E C R E T

S E C R E T

e. Confirmation of Outstanding Advances

- (1) In those instances where the contract or agreement does not provide that a periodic report covering the advance account be submitted, it shall be the responsibility of the Finance or Fiscal Division, as applicable, in collaboration with the individuals designated as liaison with respect to the particular contracts or agreements to request statements of the unliquidated and unobligated balance of each advance as shown by the records of the other U. S. Government agencies at the end of each fiscal year. The statements from the other agencies should be forwarded to the attention of the Assistant Comptroller.
- (2) The Finance or Fiscal Division, as applicable, shall determine, from the statements submitted by the other agencies, the amount of the advance which has not been obligated by the other agency and shall make the appropriate adjustments to the obligation accounts.



Deputy Comptroller

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S E C R E T

S E C R E T

22 April 1955

BUDGET	-	7
FINANCE	-	8
FISCAL	-	5
PAS	-	8
TAS	-	8

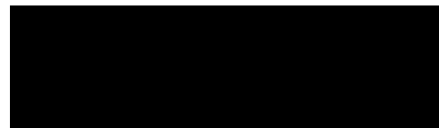
COMPTROLLER NOTICE NO. 8-55

SUBJECT: GENERAL - Revision No. 1 - Manual of General Ledger
Accounts for Fiscal Division

SPECIFIC - New General Ledger Account No. 355 - "No
Year" Funds Advanced by Other Governmental
Agencies

1. The Agency has received an advance of funds from another governmental agency from a "No Year" appropriation. To properly account for the "No Year" funds, it is necessary to establish new Account No. 355 in the Manual of General Ledger Accounts for the Fiscal Division. Detailed accounting procedures for such advances are set forth in Comptroller's Instruction No. 9, dated 22 April 1955.

2. There is attached a new page 23A providing the description of this new account which is to be inserted in the present Manual of General Ledger Accounts for the Fiscal Division. Copies of this Notice should be provided to each holder of this manual.



Deputy Comptroller

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ATTACHMENT-1

S E C R E T

S E C R E T

ATTACHMENT-1 to
Comptroller Notice No. 8-55

355 - Deferred Credits - "No Year" Funds Advanced by Other
Governmental Agencies

This credit balance (suspense) account represents "No Year" funds advanced to CIA by other governmental agencies. Allocations of the amounts in this account will be made based upon allotments issued pertaining to the "No Year" funds. Subsidiary accounts will be established for each "No Year" advance from other governmental agencies.

Debit this account with:

Amounts of allotments issued
pertaining to the funds
advanced.

Contra to Account No. 650-5

Posting Media: Journal Voucher

(SF-1017 G, Revised) supported
by Allotment Advices or by memo-
randum from Chief, Budget Division.

Credit this account with:

Amounts of "No Year" funds de-
posited to the credit of the
Agency resulting from advances
made by other governmental agencies.

Contra to Account No. 106.X

Posting Media: Register of Cash

Receipts supported by Certi-
ficate of Deposit, (SF-209).

Prescribed 22 April 1955

Revision No. 1

S E C R E T

SECRET

15 April 1955

COMPTROLLER NOTICE NO. 7-55

BUDGET - 6
FINANCE - 7
FISCAL - 4
PAS - 7
TAS - 7
MRD - 6

SUBJECT: GENERAL - Manual of General Ledger Accounts -
Finance Division

SPECIFIC - Accounting Treatment for Funds Received
Which Represent Miscellaneous Receipts and
Reimbursements to Appropriations

1. The Finance Division and field installations from time to time receive funds from various sources which are for treatment within the Agency's system of accounts as: (a) refunds, (b) reimbursements to appropriations, or (c) as miscellaneous receipts for deposit in the U. S. Treasury. These funds, for the most part, represent returns to the Agency resulting from project activities and other operations, and from the disposition of property. Whenever the Agency receives such funds, it is deemed appropriate that proper recognition be given to them in the system of cost accounts to the extent that this is practicable, identified by the related project or other cost account affected.

2. In view of the foregoing, reconsideration has been given to the accounting treatment prescribed for use by the Finance Division in connection with the recording of the subject types of transactions and the following changes are hereby prescribed in the Manual of General Ledger Accounts - Finance Division:

a. New Accounts

No. 353 - Deferred Credits - Accrued Interest Earned Not Collected

No. 491 - Funds Transmitted to Fiscal Division for Deposit

No. 635 - Current Costs - Other Expense Credits

b. Revised Account

No. 630 - Current Costs - Expense Credits from Sales of Property to Proprietary Projects

c. Deleted Accounts

No. 490 - Funds Returned to U. S. Treasury - Debit

SECRET

S E C R E T

No. 650.1 - Current Income - Miscellaneous Receipts

No. 650.3 - Current Income - Accrued Interest Earned
Not Collected

No. 650.9 - Current Income - Proceeds from Sales of
Automobiles

Descriptions of the new and revised accounts listed above are attached.

3. Inasmuch as all collections that represent miscellaneous receipts or reimbursements to appropriations received by the Finance Division are to be transmitted to the Fiscal Division for deposit, all collections other than those that can be immediately identified for recording as refunds should be recorded by the Finance Division as credits to the applicable deferred credits accounts. Upon determination of the type of funds involved, the amounts credited to the deferred credit accounts will be either (a) recorded as a refund, or (b) transmitted to the Fiscal Division for deposit by it as a reimbursement to the appropriation or as miscellaneous receipts. Amounts to be recorded as refunds will be credited to Account No. 600.1 - Current Costs - Direct Allotment, and identified with the appropriate cost symbol originally charged. Those amounts which are for recording as reimbursements to appropriations or miscellaneous receipts will be transmitted to the Fiscal Division and recorded by debiting Account No. 491 and crediting the applicable cash account; concurrently the amount involved will be credited to Account No. 630 - Current Costs - Expense Credits from Sales of Property to Proprietary Projects or No. 635 - Current Costs - Other Expense Credits, as applicable, and appropriate identification will be made to the specific project or other cost account originally charged. Whenever the Finance Division receives miscellaneous receipts or reimbursements to appropriations which cannot be identified to a specific project or other cost account originally costed, a cost symbol 9999-00-000 will be utilized by the Finance Division as the subsidiary cost symbol to Account No. 635.

4. In view of the foregoing revised accounting treatment to be accorded miscellaneous receipts received by the Finance Division, the current balances in Account Nos. 490 and 650.1 should be transferred at this time to Account No. 450. Also, the balance of Account No. 650.3 should be transferred to new Account No. 353.

5. Under the foregoing accounting treatment to be accorded reimbursements and miscellaneous receipts, monies received by the

S E C R E T

S E C R E T

Agency representing returns under tri-partite agreements with other countries shall be recorded as miscellaneous receipts.

6. The accounting treatment prescribed for reimbursements to appropriations also should be accorded funds returned to the Agency under the [REDACTED] arrangements for which a specific accounting treatment was previously set forth in a memorandum from the Deputy Comptroller to the Deputy Chief, Finance Division, dated 22 June 1953, Subject: Military Employees Returned to Defense Agencies After Assignment Under [REDACTED] Plans. The treatment set forth in the memorandum of 22 June 1953 whereby such funds would be recorded as refunds has been the source of some difficulty with respect to amounts reported on allotment status reports. The treatment of such collections as reimbursements to appropriations will obviate any augmentation of the individual allotments affected which would occur if the amounts received were credited directly to the related allotment accounts and, at the same time, retain the amounts received as available for further utilization by the Agency. In this connection, amounts credited to Account No. 600.1 and identified to symbol No. 5-6307-10-000 for the Fiscal Year 1955 should be reversed at this date and credited to Account No. 350. Appropriate action should then be taken to identify the amounts involved with the original cost symbol charged in connection with the respective [REDACTED] transaction. The amounts involved will then be transmitted to the Fiscal Division and recorded by the Finance Division in accordance with the procedure for recording reimbursements to appropriations set forth in this Notice.

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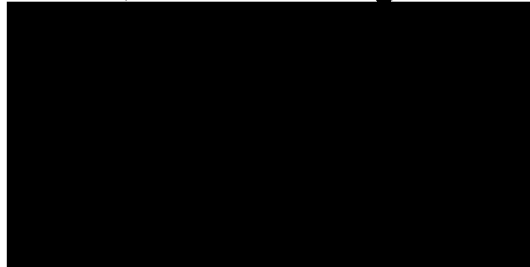
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7. Under Comptroller Notice 4-55, dated 2 March 1955, two new accounts were established for recording proceeds from sales of personal property pending determination as to appropriate disposition as between (a) miscellaneous receipts, or (b) reimbursements to appropriations in cases where identification with individual replacement transactions is possible. The procedure prescribed in this Notice relative to the use of Accounts Nos. 491 and 635 will apply to transactions covered by Comptroller Notice No. 4-55.

S E C R E T

S E C R E T

8. Copies of this Notice should be provided to each holder of the "Manual of General Ledger Accounts - Finance Division" and the new and revised account descriptions should be inserted in the manuals pending issuance of the revised pages. The accounts identified as "deleted" in this Notice should be deleted from the manual by pen and ink change.



25X1A

Deputy Comptroller

ATTACHMENTS - 4

A, B, C and D

-4-

S E C R E T

S E C R E T

**ATTACHMENT "A" to
COMPTROLLER NOTICE NO. 7-55**

**630 - Current Costs - Expense Credits from Sales of Property
to Proprietary Projects**

This is a credit balance (nominal) account maintained to show the value of property acquired under an allotment authority other than a proprietary allotment authority and subsequently transferred (sold) to a proprietary project. Contra debit to this account will be to Account 152.1 - Due From Proprietary Projects - or to an appropriate cash account, as applicable. This account will be debited with the balance in the account at the close of each fiscal year (contra credit to Account No. 450).

Note: Each entry will indicate the applicable cost code (allotment symbol) for the proprietary involved.

S E C R E T

S E C R E T

**ATTACHMENT "B" to
COMPTROLLER NOTICE NO. 7-55**

635 - Current Costs - Other Expense Credits

This is a credit balance (nominal) account maintained to show the recovery of funds from operational activities which are classified for deposit by the Fiscal Division either as (1) Miscellaneous Receipts, or (2) Reimbursement to the Appropriation. This account will be debited with the balance in the account at the close of the fiscal year (contra credit to Account No. 450).

Note: Each entry will indicate the applicable cost code (allotment symbol) for the activity involved whenever possible. Funds received which cannot be identified to a specific operational activity will be recorded by using cost symbol 9999-00-000.

S E C R E T

ATTACHMENT "C" to
CONTROLLER NOTICE NO. 7-55

491 - Funds Transmitted to Fiscal Division for Deposit

This is a debit balance (nominal) account maintained to show the amount of miscellaneous receipts and reimbursements to appropriations transmitted to Fiscal Division for deposit. Contra entry to debits made to this account will be to the applicable cash account. This account will be credited with the balance in the account at the close of the fiscal year (contra to Account No. 450).

SECRET

S E C R E T

ATTACHMENT "D" to
COMPTROLLER NOTICE NO. 7-55

353 - Deferred Credits - Accrued Interest Earned Not
Collected

This is a credit balance account maintained to show the amount of interest earned, not yet collected, on investments in securities recorded in Account No. 185. This account will be credited with amounts debited to Account No. 186 each month for the accrued interest earned on securities while in Agency possession. As interest is collected and credited to Account No. 186, the portion thereof representing Agency earned interest shall be debited to this account and credited to Account No. 187 until the premium, if any, on the related block of securities has been liquidated; thereafter, such interest shall be credited to Account No. 635 and treated as miscellaneous receipts. Sufficient subsidiary detail shall be maintained to readily analyze the composition of the balance in this account.

S E C R E T

SECRET

4 April 1955

BUDGET - 5
FINANCE - 6
PAS - 6
TAS - 6
MRD - 5

COMPTROLLER NOTICE NO. 6-55

SUBJECT: GENERAL - Manual of General Ledger Accounts -
Finance Division
SPECIFIC - (a) New General Ledger Account No. 303.3,
Accounts Payable - Property - Outstanding
More Than One Year
(b) Revised General Ledger Account No. 303.2,
Accounts Payable - Property - Current

1. New General Ledger account No. 303.3, Accounts Payable - Property - Outstanding More Than One Year - is authorized for use by the Finance Division and account No. 303.2, Accounts Payable - Property - Current - has been appropriately revised in conformance therewith. Account No. 303.3 is established for the purpose of permitting the segregation of outstanding Agency accounts payable for property into two accounts so that a stronger policing and follow-up action can be administered with respect to those items which have remained outstanding more than one year. Likewise, Account 303.3 provides for the transfer to Account No. 450, "Invested and Donated Capital" at the close of each fiscal year of accounts payable which have remained outstanding three calendar years or more and for which billings have not been received by the Agency.

2. Attachment "A" to this Notice provides the description for revised account No. 303.2 and Attachment "B" provides the description for new account No. 303.3. These accounts will be included in the next revision of the Manual of General Ledger Accounts - Finance Division.

3. This Notice answers the memorandum dated 1 March 1955 from Chief, Finance Division. Copies hereof should be provided to each holder of the Manual of General Ledger Accounts - Finance Division and the new and revised account descriptions should be inserted in the manuals pending issuance of revised pages.

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ATTACHMENTS-2
A and B

SECRET

S E C R E T

ATTACHMENT "A" to
Comptroller Notice No. 6-55

Account No. 303.2 - Accounts Payable - Property - Current

This is a credit balance account representing accounts payable outstanding one year or less to vendors and suppliers created through receipt of material and equipment for which payment has not been made effected. Credits to this account will be based on evidence of receipt of material and equipment placed in stores. Debits to this account will be made (1) at the time invoices or bills are processed for payment or for credit to Account No. 146.2 where advance payment has been made, and (2) upon transfer of items to account No. 303.3 where they have remained outstanding more than one year.

Revised April 1955

S E C R E T

S E C R E T

ATTACHMENT "B" to
Comptroller Notice No. 6-53

Account No. 303.3 - Accounts Payable - Property -

Outstanding More Than One Year

This is a credit balance account representing accounts payable outstanding for more than one year to vendors and suppliers created through receipt of material and equipment for which payment has not been effected. Credits to this account will be based upon journal vouchers transferring accounts payable items outstanding more than one year from Account No. 303.2. Debits to this account will be made (1) at the time invoices or bills are processed for payment or (2) at the close of each fiscal year upon transfer of items to Account No. 450 which have been outstanding for three calendar years or more and for which billings have not been received by the Agency. Invoices or bills received subsequent to the transfer of items to Account No. 450 will be reinstated in this account prior to processing the payment.

Established April 1955

S E C R E T

S E C R E T

Rescinded by CW #6-60

2 March 1955

COMPTROLLER NOTICE No. 5-55

BUDGET - 4
FINANCE - 5
FISCAL - 3
MRD - 4
PAS - 5
TAS - 5

SUBJECT: GENERAL - Announcement of Assignment to
Key Position

25X1A

SPECIFIC - [REDACTED] Assigned to
Technical Accounting Staff

Effective 28 February 1955, [REDACTED] has
assumed a position on the Technical Accounting Staff
of this Office and will serve as acting chief of the
Staff in the absence of the Chief, or when the Chief
of the Staff is otherwise unavailable.

25X1A

[REDACTED]
E. R. SAUNDERS
Comptroller

25X1A

S E C R E T

SECRET

2 March 1955

FINANCE - 4
PAS - 4
TAS - 4

COMPTROLLER NOTICE NO. 4-55

SUBJECT: GENERAL: Finance Division Chart of Accounts

SPECIFIC: New Account No. 351 - Deferred Credits -
Proceeds From Sales of Motor Vehicles

New Account No. 352 - Deferred Credits -
Proceeds From Sales of Personal Property
Other Than Motor Vehicles

1. PURPOSE

There are attached herewith (attachments A and B) two new general ledger accounts that are authorized to be used to record proceeds of sales of items of personal property pending determination as to appropriate disposition as between miscellaneous receipts or identification with individual replacement transactions.

2. AGENCY REGULATION

A proposed Regulation [REDACTED] containing Agency policies and procedures governing the application of the proceeds of sales of personal property toward the purchase of similar replacement items has been transmitted to the Regulations Control Staff for concurrence, authentication and publication.

3. OPERATING PROCEDURE

When the Agency Regulation, as referred to above, is issued, detailed operating procedures covering the complete activity with respect to replacement transactions will be released. In the interim, the proceeds of sales which were to have been recorded in Account No. 350 - Deferred Credits - pursuant to memorandum of 9 July 1954 from the Deputy Comptroller to Chief, Finance Division, shall be recorded in the appropriate accounts provided by this notice; also collections currently effected shall be recorded to these accounts.

4. REVISION TO CHART OF ACCOUNTS

The new accounts prescribed by this notice will be included in the chart of accounts when it is next revised.

25X1A

ATTACHMENTS-2

Deputy Comptroller

S E C R E T

ATTACHMENT A

to

Comptroller Notice No. 4-55

NEW GENERAL LEDGER ACCOUNT - FINANCE DIVISION CHART OF ACCOUNTS

Account No. 351 - Deferred Credits - Proceeds From Sales of
Motor Vehicles

This credit balance account shall represent the amount of funds received from sales of motor vehicles which have not been fully identified with individual replacement transactions and are therefore held in suspense.

These funds, in accordance with Public Law 600, Section 8, dated 2 August 1946, may be used toward the purchase of replacements provided the transactions indicating replacements are evidenced in writing. GAO Accounting System Memorandum No. 23 prescribes that such funds may be available for obligation for the purchase of similar replacement items during the fiscal year in which the sale is made and for one fiscal year thereafter.

A subsidiary record shall be maintained for each amount credited to this account reflecting the date of collection, a description of the motor vehicle, and the amount of the proceeds collected.

S E C R E T

S E C R E T

ATTACHMENT B

to

Comptroller Notice No. 4-55

Account

NEW GENERAL LEDGER₁ - FINANCE DIVISION CHART OF ACCOUNTS

Account No. 352 - Deferred Credits - Proceeds From Sales of Personal
Property Other Than Motor Vehicles

This credit balance account shall represent the amount of funds received from sales of personal property other than motor vehicles which have not been fully identified to the individual replacement transaction and are therefore held in suspense.

These funds, in accordance with Public Law 600, Section 8, dated 2 August 1946, may be used toward the purchase of replacements provided the transactions indicating replacements are evidenced in writing. GAO Accounting System Memorandum No. 23, Revised, dated 19 June 1953, prescribes that such funds may be available for obligation for the purchase of similar replacement items during the fiscal year in which the sale is made and for one fiscal year thereafter.

A subsidiary record shall be maintained for each amount credited to this account reflecting the date of collection, a description of the item, and the amount of the proceeds collected.

S E C R E T

Rescinded by CN #6-60

2 March 1955

COMPTROLLER NOTICE NO. 3-55

BUDGET - 3
FINANCE - 3
FISCAL - 2
MRD - 3
PAS - 3
TAS - 3

FOR DISTRIBUTION TO: All Employees of the
Office of the Comptroller

SUBJECT: GENERAL: Incentive Awards Program

SPECIFIC: Employee Suggestions

25X1A

REFERENCE : CIA Regulation [REDACTED]

1. I should like to urge each of you to participate in the Agency Incentive Awards Program by submitting any suggestions or ideas you may have for new or improved techniques and methods which will result in greater efficiency or savings to the Agency. It has been noted that some employees have refrained from submitting suggestions for improvements in various detailed work processes because of the mistaken impression that only ideas and suggestions of broad scope or of a profound, revolutionary, or novel character will be considered under the Incentive Awards Program. Actually, any employee can submit any suggestion on any subject at any time and the Agency is particularly desirous of receiving suggestions for improvements in its detailed procedures and processes.

2. There is attached hereto an "Employees' Suggestion Form". It is suggested that you use this form to submit to the Incentive Awards Committee any ideas or suggestions you may have for:

- a. Elimination of unnecessary copies of correspondence, forms, and documents.
- b. Improvement in any existing process or procedure.
- c. Revision in or elimination of an existing form, or reduction in the size of a form to effect savings in paper.
- d. Better utilization of machines, space, and facilities.
- e. Elimination of duplicate work processes.
- f. Better utilization of manpower on specific work assignments.
- g. Reduction in the time required to process a particular transaction.
- h. Improvement in the routing of documents, follow-ups on delinquent transactions, etc.

3. You may be assured that any ideas or suggestions you submit to the Incentive Awards Committee on the above or any other subjects will be carefully evaluated in terms of their usefulness to the Agency as a whole.

25X1A

[REDACTED]
E. R. SAUNDERS
Comptroller

ATTACHMENT-1

FOR EMPLOYEE USE ONLY

NAME OF EMPLOYEE (Last, First, Middle Initial)

TELEPHONE

BUILDING

ROOM

OFFICE, DIVISION

POSITION

GRADE

TO WHOM IT MAY CONCERN

The use by the United States of this suggestion shall not form the basis of further claim of any nature upon the United States, by me, my heirs, or assigns.

DATE

SIGNATURE OF SUGGESTER

THIS PORTION OF FORM WILL BE

CHED PRIOR TO REFERRAL FOR EVALUATION

DESCRIPTION OF SUGGESTION
(Attach additional sheets if necessary)

SUGGESTION NO.

CONTINUED ON REVERSE SIDE

(47)

Suggestion Acknowledgement

DATE

TITLE OR SUBJECT
OF SUGGESTION

THANK YOU FOR YOUR SUGGESTION. IT HAS BEEN ASSIGNED NO. . IT WILL BE GIVEN CAREFUL CONSIDERATION AND YOU WILL BE ADVISED PROMPTLY OF THE ACTION TAKEN. YOUR INTEREST IN IMPROVING THE OPERATIONS OF THE AGENCY IS COMMENDABLE AND VERY MUCH APPRECIATED.

TO:

EXECUTIVE SECRETARY, INCENTIVE AWARDS COMMITTEE

ACTION	DATE	REFERRAL NOTES ON EVALUATION			
		TO	DATE FW'D	DATE RET'D	REMARKS
RECEIVED		(1)			
ACKNOWLEDGED		(2)			
INITIAL REFERRAL		(3)			
CONSIDERED BY COMMITTEE		SUMMARY OF AWARD			
<input type="checkbox"/> ACCEPTED		NATURE		AMOUNT	DATE
<input type="checkbox"/> REJECTED		RECOMMENDED FOR PAYMENT OF INITIAL AWARD			
SUGGESTER NOTIFIED		RECOMMENDED FOR CONSIDERATION FOR ADDITIONAL AWARD			
		PAYMENT OF ADDITIONAL AWARD			

REMARKS:

CONTINUED

WHY

Submission of a suggestion which is adopted may result in Agency awards from \$10 to \$5,000. Awards from \$5,000 to \$25,000 with approval of US Civil Service Commission. In addition, Presidential Awards may be granted.

WHAT

Any suggestion containing a constructive idea for improvement which would be of benefit to the Agency and its employees, such as increased efficiency; improvement of operations, working conditions and morale; conservation of property; or effecting savings of time, space, or equipment.

WHO

All civilian employees are eligible for monetary awards.

HOW

Submit suggestions on this form in duplicate to expedite processing. State clearly and in detail your suggestion. Indicate advantages and practical means of implementation. Attach sketches and diagrams when necessary. If applicable, indicate potential savings. Use a separate form for each suggestion.

WHERE

Submit suggestions through your supervisor or directly to the Executive Secretary, Incentive Awards Committee.

S E C R E T

Rescinded by C.N.#6-60

10 January 1955


COMPTROLLER NOTICE NO. 2-55

BUDGET - 2
FINANCE - 2
MRD - 2
PAS - 2
TAS - 2

SUBJECT: GENERAL - Survey by the General Mark Clark Task Force
SPECIFIC - Disclosure of Covert Operations

1. There is attached for your information and guidance a copy of a memorandum from the Deputy Director (Administration), dated 6 January 1955, relative to the briefing of the General Mark Clark Task Force.
2. It should be noted that the "need-to-know" principle is being followed in these briefings, which means that the details of covert operations are to be revealed only to General Clark and Colonel Lane.
3. All concerned should take due notice of the guide rules set forth in paragraph 3 of the DD/A's memorandum. These suggested guide rules should be adhered to at all times during the survey.

25X1A


E. R. SAUNDERS
Comptroller

ATTACHMENT

S E C R E T

S E C R E T

ER: 6-4842

6 January 1955

MEMORANDUM FOR: General Counsel
Director of Security
Auditor-in-Chief
Comptroller
Chief, Logistics Office
Chief, Medical Staff
Chief, Management Staff
Chief, Project Administrative Planning Staff

SUBJECT : General Mark Clark Task Force

1. The "Need to Know" principle applicable to subject Task Force in its review of CIA is that the details of covert operations will be revealed only to designated members of the Committee and Staff. These individuals are General Clark and Colonel Lane. Accordingly, Colonel Lane is the only Staff member who has had access to the DD/P area.

2. Examination of the DD/A area, however, is being done collectively by Colonel Lane, Colonel Miller and Mr. McGruder. While it is not possible to make a clear cut distinction between "overt" and "covert" in the DD/A area, it is necessary to apply the above principle, in so far as possible, in presenting briefings, in answering questions, in furnishing illustrative examples of problems and accomplishments, and in permitting the examination of records and materiel.

3. It is important that these precautions be applied with reason in order not to obscure the scope and complexity of the functions of the DD/A components as well as to insure that Colonel Miller and Mr. McGruder receive all of the information they need to properly perform their duties with respect to activities other than those of a covert nature. The following guide rules are suggested:

a. Do not disclose the identities of individuals, organizations or corporations involved in the conduct or support of covert operations.

b. Do not identify the names of sensitive projects, their specific objectives or the countries in which conducted.

c. Do not demonstrate highly classified items of "special" equipment or materiel used in support of covert operations.

S E C R E T

S E C R E T

d. When essential or desirable to factually illustrate problems and covert support techniques, do so with abstract examples.

e. If questions are asked or if records are called for which cannot be given without violation of these principles, Colonel Miller, Colonel Lane, and Mr. McGruder will all understand that we are permitted to go into these details without restriction with Colonel Lane only.

/s/

L. K. WHITE

Deputy Director
(Administration)

S E C R E T

S E C R E T

Rescinded by C.N.# 6-60

10 January 1955

COMPTROLLER NOTICE NO. 1-55

BUDGET
FINANCE - 1
FISCAL - 1
MRD - 1
PAS - 1
TAS - 1

SUBJECT: GENERAL - Survey by the General Mark Clark Task Force

SPECIFIC - Time Schedule

1. For planning purposes, the schedule for the review of the activities of the organizational components of the Office of the Comptroller by the General Mark Clark Task Force has been established as follows:

Office of the Comptroller . . .	14 January 1955	- 1 p.m. to 3 p.m.
Program Analysis Staff.	14 January 1955	- 3 p.m. to 4 p.m.
Technical Accounting Staff. . .	17 January 1955	- 9 a.m. to 11 a.m.
Budget Division	17 January 1955	- 11 a.m. to 4 p.m.
Machine Records Division. . . .	18 January 1955	- 9 a.m. to 12 noon
Fiscal Division	18 January 1955	- 1 p.m. to 4 p.m.
Finance Division.	19 January 1955	- 9 a.m. to 4 p.m.
Finance Division.	20 January 1955	- 9 a.m. to 12 noon

2. It should be realized that the above schedule is subject to change depending on the desires of the members of the Task Force and other circumstances.

3. It is requested that everyone be prepared to brief the members of the Task Force regarding their activities, duties, and responsibilities. The only limitations that have been established are those relating to the disclosing of the details of covert operations. The members of the Task Force will understand that we are permitted to disclose details of covert operations with General Clark and Colonel Lane only. (See Comptroller's Notice No. 2-55 for more information on this subject.)


E. R. SAUNDERS
Comptroller

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